



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 19th of October, 2018

SRO 477- In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), the State Government on the recommendations of the Council hereby makes the following amendment in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely:-

In rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

“(10)The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the SRO Notification No. SRO-445; dated: 23/10/2017 or SRO notification No. SRO-443; Dated:23/10/2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”.

This notification shall be deemed to have come into force with effect from the 23rd October, 2017.

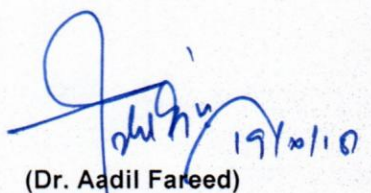
By order of the Government of Jammu & Kashmir.

Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to the Government
Finance Department
Dated:19.10.2018

No: ET/Estt/GST/119-notification-III

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, Commercial Taxes, J&K.
10. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (V).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to Principal Secretary to Government, Finance Department.
20. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)
Under Secretary to Government