



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification

Srinagar, the 22nd October, 2019

16/2019
30/9/2019

SRO 622 exercise of the powers conferred by sub-section (1) of section 9 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 amendments in the SRO notification No SRO - GST - 3 DATED 08.07 2017 namely -

(I) in the TABLE, in column (3), after item (5) the following item shall be inserted namely -

"(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)"

(II) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted at the end, namely -

"Provided that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation the recipient of outward supply or the transferee as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Additional Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated for disposal."

2 This notification shall come into force w e f 1st October, 2019

By Order of the Government of Jammu & Kashmir

Sd/-

(Dr. Arun Kumar Mehta) IAS,
Financial Commissioner,
Finance Department
Dated 22 10 2019

No ET/Est/GST/119/2017-IV

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners
3. Financial Commissioner to the Hon'ble Governor.
4. Principal Resident Commissioner, J&K Government, New Delhi.
5. All Principal Secretaries to Government
6. All Commissioner/Secretaries to Government
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.