

Government of Jammu and Kashmir,
Finance Department,
Civil Secretariat, Jammu/ Srinagar

NOTIFICATION

Jammu/Kashmir 18th of March/2025- Tax (Rate)

S.O- 63 In exercise of the powers conferred by sub-section (2) of section 23 of the Jammu And Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Finance Department No. SRO 298 - Tax, dated the 18th July, 2017, namely:-

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely:-

"Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975)."

2. This notification shall be deemed to have come into force with effect from the 10th day of October, 2024.

Sd/-
(Santosh D Vaidya) IAS

Principal Secretary to the Government

No:- FD-ST/34/2021-3- Part 1(241754)

Dated: 18 -03-2025

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 24/2024-Central Tax Dt.09.10.2024).
2. All Financial Commissioners (ACF) UT of J&K .
3. Principal Secretary to Hon'ble Lt. Governor.
4. Principal Secretary to Hon'ble Chief Minister.
5. All Principal secretaries/Commissioner/Secretaries to Government.
6. Joint Secretary, J&K, MHA, GOI, New Delhi.
7. Divisional Commissioner, Jammu/Kashmir.
8. Commissioner, State Taxes Department, J&K.
9. Commissioner, Excise Department, J&K,
10. Additional Commissioner, State Taxes (Administration & Enforcement) Jammu/Kashmir.
11. Private Secretary to the Principal Secretary to Government, Finance Department.
12. Incharge Website, Finance Department.

(Mohammad Amin) JKAS

Deputy Secretary to the Government,
Finance Department