



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 22nd October, 2019

SRO 631 In exercise of the powers conferred by sub-section (2) of section 7 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 notifies that the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely -

"Service by way of grant of alcoholic liquor licence against consideration in the form of licence fee or application fee or by whatever name it is called."

By Order of the Government of Jammu & Kashmir.

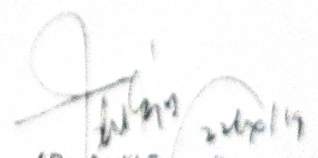
Sd/-
(Dr. Arun Kumar Mehta) IAS,
Financial Commissioner,
Finance Department

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

Dated: 22.10.2019

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
9. Commissioner, State Taxes, J&K
10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir
11. Additional Commissioner, State Taxes Tax Planning, J&K
12. Pvt. Secretary to Hon'ble Advisor (S)
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 the Financial Commissioner, Finance Department
20. Government Order file/Stock file/Exchange website


(Dr. Aadil Fareed)
Deputy Secretary to the Government