

REGD. NO. JKô 33



Vol. 131] Jammu, Fri., the 25th Jan., 2019/5th Magha, 1940. [No. 43-e

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## Notification

SRO-81.66 In exercise of the powers conferred by section 147 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,

2 The J&K Govt. Gazette, 25th Jan., 2019/5th Magha, 1940. [No. 43-e  
hereby makes the following further amendments in notification SRO-445  
dated 23-10-2017, namely :

- (i) In the Table, the column number (2) against S. No. 1, after the entry, the following proviso shall be inserted, namely :

Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional Commissioner of GST or any other officer authorized by him within 6 months of such supply :

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods. ;

- (ii) In the Explanation 1st, the words "on pre-import basis" shall be omitted.

This notification shall come into force w. e. f. 15th of January, 2019.  
By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,  
Principal Secretary to the Government.