

**GOVERNMENT OF JAMMU AND KASHMIR**  
**STATE TAXES DEPARTMENT**  
(Excise & Taxation Complex, Railhead, Panama Chowk, Jammu)

**NOTICE**

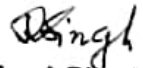
It is kindly informed vide this notice to all that the Advance Ruling Committee of the Department is now active. The Committee has been re-constituted by Finance Department vide S.O. No 654 dated 05.12.2022, with the following composition; namely:-

1	Additional Commissioner State Taxes (Tax Planning, Policy and Advance Ruling) J&K	Member
2	Joint Commissioner, CGST Commissionerate, Jammu	Member

Advance Ruling is defined under section 95 of the JKGST Act wherein it is stated "Advance Ruling" means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub section (2) of the section 97 or sub section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant".

**As per section 97 of JKGST Act 2017 which reads as under:**

- (1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.
- (2) The question on which the advance ruling is sought under this act, shall be in respect of,-
  - (a) Classification of any goods or services or both;
  - (b) Applicability of a notification issued under the provisions of this Act;
  - (c) Determination of time and value of supply of goods or services or both;
  - (d) Admissibility of input tax credit of tax paid or deemed to have been paid;
  - (e) Determination of the liability to pay tax on any goods or services or both;
  - (f) Whether applicant is required to be registered;
  - (g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

  
**(Dr. Rashmi Singh) IAS**  
Commissioner State Taxes  
J&K.

No: ACST/TP/Advance Ruling/ 398-403

Dated: 12.01.2023

Copy to:

1. Additional Commissioner State Taxes (Tax Planning, Policy and Advance Ruling) J&K
2. Joint Commissioner Central Goods and Service Tax, Commissionerate Jammu.
3. Additional Commissioner, State Taxes (Adm & Enf), Jammu/Kashmir.
4. Industrial Associations/Trade Associations/Taxpayers for further dissemination of the above.
5. IT Cell/Social Media Cell and State Taxes Department for posting on website/Social Media account.