

Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Jammu/ Srinagar  
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NOTIFICATION  
Srinagar, the 13<sup>th</sup> of September, 2023

S.O. 470.....- In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in the notification of the Government of Jammu and Kashmir, Finance Department, SRO GST No.13/2017- Tax (Rate), dated the 08<sup>th</sup> July, 2017, namely: -

In the notification, in Annexure III, for the words and figures “during the Financial Year \_\_\_\_\_ under forward charge”, the words and figures “from the Financial Year \_\_\_\_\_ under forward charge and have not reverted to reverse charge mechanism”, shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 27<sup>th</sup> day of July, 2023.

By order of the Government of Jammu and Kashmir.

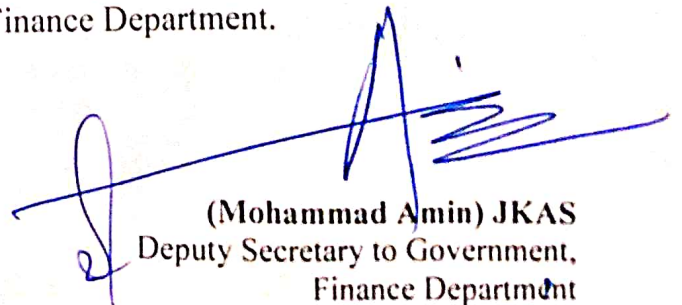
Sd/-

(Santosh D Vaidya)IAS  
Principal Secretary to the Government  
Finance Department  
Dated 13 .09.2023

No:FD-ST-34/2021-03

Copy to the :-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal Secretaries/Commissioner/Secretaries to Government.
5. Joint Secretary, J&K, MHA, GOI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes Department, J&K.
8. Excise Commissioner, J&K.
9. Additional Commissioner State Taxes ( Adm & Enf ) Jammu/Kashmir.
10. Private Secretary to the Principal Secretary, Finance Department.
11. Incharge Website, Finance Department.

  
(Mohammad Amin) JKAS  
Deputy Secretary to Government,  
Finance Department

