

Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Jammu

Notification  
Jammu, the 24<sup>th</sup> December, 2019

SO-43 - In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government of Jammu and Kashmir, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the SRO notification No. SRO -GST-11 DATED dated the 8th July, 2017 issued by Finance Department, Government of Jammu and Kashmir. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

**"Explanation- For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975."**

*This notification shall deem to have come in to force w.e.f 22.11.2019*

Sd/-

(Dr. Arun Kumar Mehta), IAS  
Financial Commissioner,  
Finance Department, J&K

Note: The Principal notification No. SRO-GST-11 dated 08-07-2017 issued by Finance Department, Government of J&K and was last amended vide SRO 626 dated 22-10-2019

Dated: 24-12-2019

No. ET/Estt/119/2017-IV

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/Incharge website.

(Dr. Aadil Fareed)  
Deputy Secretary to the Government