



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 22nd October, 2019

SRO 620 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 State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No SRO -GST-13 DATED 08.07 17, namely:-

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted namely -

(1)	(2)	(3)	(4)
9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory.

- (ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely -

(1)	(2)	(3)	(4)
9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher	Author	Publisher located in the taxable territory Provided that nothing contained in this entry shall apply where - (i) the author has taken

registration under the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay central tax on the service specified in column (2) under forward charge in accordance with Section 9 (1) of the Jammu and Kashmir Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Jammu and Kashmir Goods and Service Tax Act, 2017 (**Act No. V of 2017**) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option.

(ii) the author makes a declaration as prescribed in Annexure II on the invoice issued by him in Form GST Inv-1 to the publisher.

- (iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely -

(1)	(2)	(3)	(4)
15	Services provided by way of renting of a motor vehicle provided to a body corporate	Any person other than a body corporate, paying CGST @2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory
16	Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI."

2. This notification shall come into force w.e.f 1st day of October, 2019.

By Order of the Government of Jammu & Kashmir.

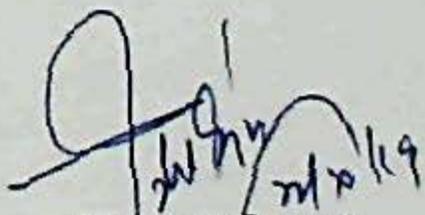
Sd/-
(Dr. Arun Kumar Mehta) IAS,
Financial Commissioner,
Finance Department.

Dated: 22.10.2019

No: ET/Estt/GST/119/2017-IV

Copy to the:-

- Secretary, GST Council, New Delhi.
- All Financial Commissioners.
- Financial Commissioner to the Hon'ble Governor
- Principal Resident Commissioner, J&K Government, New Delhi.
- All Principal Secretaries to Government.
- All Commissioner/Secretaries to Government.
- Divisional Commissioner, Jammu/Kashmir
- Excise Commissioner, J&K
- Commissioner, State Taxes, J&K
- Additional Commissioner, State Taxes (Adm) Jammu/Kashmir
- Additional Commissioner, State Taxes Tax Planning, J&K.
- Pvt. Secretary to Hon'ble Advisor (S).
- President Kashmir Chamber of Commerce & Industry, Kashmir.
- President Federation of Industry, Kashmir.
- President Chamber of Commerce & Industry, Jammu.
- President Industries Association Bari Brahmana/Samba
- President Tax Bar Association, Jammu/Srinagar
- General Manager, Government Press Jammu/Kashmir.
- Private Secretary to the Financial Commissioner, Finance Department.
- Government Order file/Stock file/Incharge website


(Dr. Aadil Fareed)
Deputy Secretary to the Government

FORM
(9A of Table)

(Declaration to be filed by an author for exercising the option to pay tax on the "supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge on or before 31 10 2019 for the option to be effective from 1 11 2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author
2. Address of the author
3. GSTIN of the author.

Declaration

1. I have taken registration under the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**) and hereby exercise the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the SRO notification No. SRO -GST-13 DATED 08 07 17, supplied by me, under forward charge in accordance with section 9 (1) of JKGST Act, and to comply with all the provisions of JKGST Act, 2017 (**Act No. V of 2017**) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both.
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____

Name _____

GSTIN _____


 Place _____

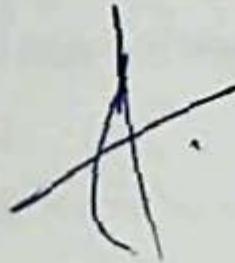
Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the "supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge)

**Declaration
(9A of Table)**

I have exercised the option to pay central tax on the service specified against serial No 9A in column (2) of the Table in the SRO notification No SRO -GST-13 DATED 08.07.17 under forward charge.

A handwritten signature in black ink, consisting of a vertical line with a horizontal stroke crossing it, and a small dot to the right.