

Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Jammu

**Notification**  
Srinagar, the 17<sup>th</sup> December, 2020

S.O 381 -In exercise of the powers conferred by section 1A of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No.V of 2017) read with S.O 3466(E) dated 5<sup>th</sup> of October, 2020 issued by Ministry of Home Affairs, Department of Jammu and Kashmir and Ladakh Affairs, the Government of Jammu and Kashmir hereby appoints the 1<sup>st</sup> day of January, 2020, as the date on which the provisions of section 10; second proviso to section 22; sub clause 6(A), 6(B), 6(C) and 6(D) of section 25; section 31A; subsection (1) of section 44; subsection (10) and (11) of section 49; sub-section (3) and (4) of section 52; section 53(A); section 168 and subsection 3A of section 171 of the said Act shall be deemed to have come into force.

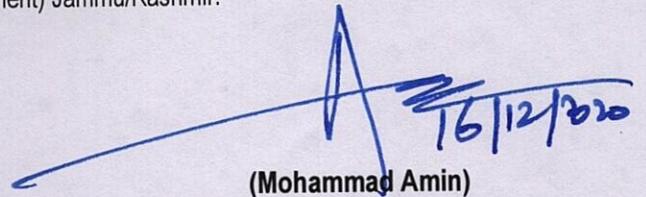
Sd/-

(Dr.Arun Kumar Mehta), IAS  
Financial Commissioner,  
Finance Department.  
Dated: 17-12-2020

No:ET/Estt/83/2020

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lieutenant Governor.
5. Joint Secretary, J&K Affairs, MHA, Gol.
6. All Principal Secretaries to Government.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar.
10. Commissioner, State Taxes Department, J&K, Srinagar.
11. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
12. Additional Commissioner State Taxes, Tax Planning, J&K.

  
16/12/2020

(Mohammad Amin)  
Under Secretary to the Government,  
Finance Department

