

Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification
Jammu, the 29th March, 2021

SO 113 .- In exercise of the powers conferred by sub-section (6D) of section 25 of Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No V of 2017**), the Government, on the recommendations of the Council, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is; —

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

This notification shall deemed to have been issued w.e.f 23rd February, 2021

Sd/-
(Dr. Arun Kumar Mehta), IAS
Financial Commissioner,
Finance Department.
Dated: 29-03-2021

No: ET/Estt/119/2017-IV

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 Governor.
5. Divisional Commissioner, Jammu/Kashmir.
6. Joint Secretary, J&K Affairs, MHA, Gol.
7. All Principal Secretaries to Government.
8. All Commissioner/Secretaries to Government.
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.


(Sharqat Ali Keen)
Under Secretary to the Government,
Finance Department