

GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, J&K.

NOTIFICATION
Jammu, the 12th of January, 2024

S.O. 49.-In exercise of the powers conferred by sub-section (3) of section 54 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Jammu and Kashmir, Finance Department, SRO-GST 15/2017, dated the 08th July, 2017, namely:-

In the said notification, in opening paragraph, for the words, brackets, letters and figures "specified in sub- item (b) of item 5 of Schedule II of the Jammu and Kashmir Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier", shall be substituted.

2. This notification shall deemed to have come into force with effect from the 20th October, 2023.

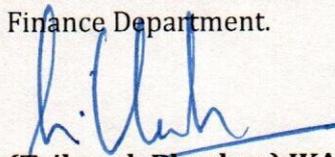
By order of The Government of Jammu and Kashmir.

Sd/-
(Santosh D Vaidya) IAS
Principal Secretary to the Government
Finance Department
Dated: - 12 - 01 - 2024

No: FD-ST/34/2021(Part-I)

Copy to the:-

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


(Trikansh Bhushan) JKAS
Under Secretary to Government
Finance Department