

**GOVERNMENT OF JAMMU AND KASHMIR**  
**FINANCE DEPARTMENT**  
**Civil Secretariat, Jammu/Srinagar**

**NOTIFICATION**

Jammu, the 7<sup>th</sup> of March, 2024

S.O 152 - In exercise of the powers conferred by section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No V of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby rescinds the notification of the Government of Jammu and Kashmir, Finance Department S.O. No.546/2023-Tax, dated the 19th October, 2023, except as respects things done or omitted to be done before such rescission.

This notification shall deemed to be come into force from 1st day of January, 2024.

**By order of the Government of Jammu and Kashmir.**

*Sd/-*

**(Santosh D Vaidya) IAS**

Principal Secretary to the Government

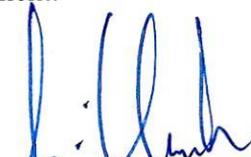
Finance Department

Dated: 07-03-2024

No:FD-ST/34/2021

Copy to the:-

1. Secretary, GST Council, New Delhi(In reference to CBIC notification no 03/2024-Central Tax Dated: the 5th January, 2024).
2. All financial Commissioners.
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal secretaries/Commissioner/Secretaries to Government.
5. Joint Secretary, J&K, MHA, GOI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes Department, J&K, Jammu/Srinagar.
8. Excise commissioner, J&K, Jammu/Kashmir.
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Administrative Secretary, Finance Department.
11. Incharge Website, Finance Department.

  
**(Trikansh Bhushan) JKAS**  
Under Secretary to Government,  
Finance Department