

Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Jammu/Srinagar

Notification  
Srinagar, the 30<sup>th</sup> of March, 2023

SO 109.-In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 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 No. SRO-12 dated 8<sup>th</sup> of July 2017, namely:—

1. against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

**"Explanation.** - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

- i. the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
  - ii. such renting is on his own account and not that of the proprietorship concern."
2. S. No. 23A and the entries relating thereto, shall be omitted.

This notification shall deem to have come into force with effect from the 1<sup>st</sup> day of January, 2023.

By order of Government of Jammu & Kashmir

Sd/-  
(Nitu Gupta), JKAS  
Secretary,  
Finance Department.  
Dated: 03-03-2023

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

Copy to the:-

1. Secretary, GST Council, New Delhi.
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, Srinagar.
8. Excise Commissioner, J&K, Srinagar.
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Administrative Secretary, Finance Department.
11. Incharge website, Finance Department.

(Mohammad Amin)  
Deputy Secretary to Government,  
Finance Department.