

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

Notification  
Jammu/Srinagar, the 26<sup>th</sup> April, 2023

SO 222.-In exercise of the powers conferred by sub-section (3) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No.SRO-GST-13 dated 8<sup>th</sup> July,2017, namely: -

**In the Explanation**, in clause (h), for the words “and State Legislatures” the words “State Legislatures, Courts and Tribunals” shall be substituted.

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

By order of Government of Jammu & Kashmir,

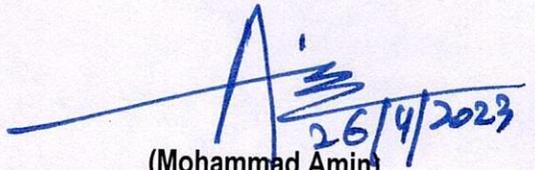
Sd/-  
**Nitu Gupta)JKAS**  
Secretary in the  
Finance Department.

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

Dated: - 26 - 04 - 2023

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, Gol, 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.