

(N-4)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification,
Srinagar, the 22nd of August, 2022

S.O 392.-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 08.07.2017; namely:-

In the Table, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols "who has not paid central tax at the rate of 6%," shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

"Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the JKGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.";

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -




(1)	(2)	(3)	(4)
"5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

(4) After Annexure II, the following annexure shall be inserted, namely: -

Annexure III
Declaration

I/we have taken registration under the JKGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.".

This notification shall deemed to have come into force with effect from the 18th July, 2022.

Sd/-

(Vivek Bharadwaj), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

No: No: FD-ST/34/2021-03

Dated: 22-08-2022

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 Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir



Under Secretary to the Government
Finance Department.

