



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 11th of October, 2018

465 In exercise of the powers conferred by sub-section (3) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification SRO-GST-12 dated 08th of July, 2017 hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory

This notification shall come into force w.e.f. 20th day of September, 2018.

By order of the Government of Jammu & Kashmir.

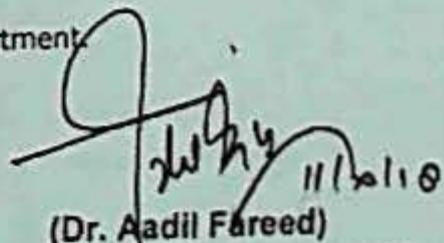
Sd/-

(Navin K. Choudhary), IAS
Principal Secretary to the Government
Finance Department

Dated: .09.2018

No: ET/Estt/GST/119/2017-III
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 Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, Commercial Taxes, J&K.
10. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (V).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to Principal Secretary to Government, Finance Department.
20. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)

Under Secretary to Government