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

NOTIFICATION

Jammu 7th of April, 2026

S.O 97 .- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the notification of the Government of Jammu and Kashmir, Finance Department, No.1/2017-Tax (Rate), dated the 07thJuly, 2017, dated the 28thJune, 2017, namely: -

In the said notification,

i. in Schedule IV-
   a. after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim;
		Explanation: "specified actionable claim" as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of— i. betting; ii. casinos; iii. gambling; iv. horse racing; v. lottery; or vi. online money gaming;";

b. S. No. 228 and 229 and the entries relating thereto shall be omitted.

- in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Jammu and Kashmir Goods and Service Tax Act, 2017 (Act No. V of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2023.

By order of the Government of UT of Jammu and Kashmir

Sd/-
(Shailendra Kumar),IAS
Financial Commissioner,
(Additional Chief Secretary)

No. FD-ST/139/2025 dated. 07 . 04.2026

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC Notification No.11/2023-CTR, Dt: 29.09.2023).
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.

07/4/2026
(Mohammad Amin)JKAS
Deputy Secretary to the Government.