

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

NOTIFICATION

Jammu 7th of April, 2026

S.O 98.—In exercise of the powers conferred by sub-section (3) of section 1 of the Jammu and Kashmir Goods and Services Tax (Second Amendment) Act, 2025 (Act No. VIII of 2025 Dated: 1st November, 2025), the Government hereby appoints the 1st day of October, 2025, as the date on which the provisions of clauses (ii) and (iii) of section 2, sections 3 to 5 and sections 7 to 15 of the said Act, shall be deemed to have come into force.

By order of the Government of UT of Jammu & Kashmir.

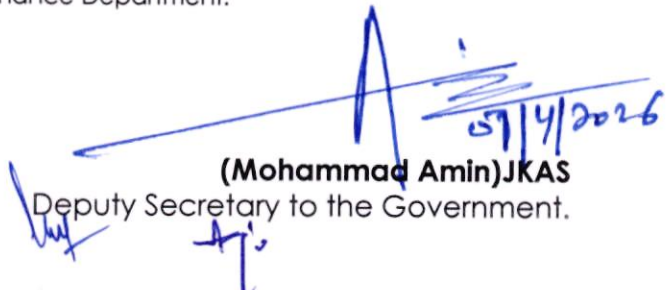
**Sd/-
(Shailendra Kumar), IAS
Financial Commissioner
(Additional Chief Secretary)**

No. FD-ST/139/2025-07

dated. 07.04.2026

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC Notification No.16/2025-CT, Dt: 17.09.2025).
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.


(Mohammad Amin)JKAS
Deputy Secretary to the Government.