

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

**NOTIFICATION**

**Jammu 7<sup>th</sup> of April, 2026**

**S.O 99** .— In exercise of the powers conferred under 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, notifies the following supplies under the said sub-section, namely:—

- i. supply of online money gaming;
- ii. supply of online gaming, other than online money gaming; and
- iii. supply of actionable claims in casinos.

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

**By order of the Government of UT of Jammu and Kashmir**

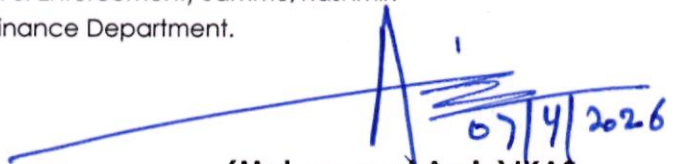
**Sd/-**  
**(Shailendra Kumar), IAS**  
Financial Commissioner,  
(Additional Chief Secretary)

No. FD-ST/139/2025-07

dated. 07. 04 . 2026

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC Notification No.49/2023-CT, 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.

  
**(Mohammad Amin) JKAS**  
Deputy Secretary to the Government.