

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

NOTIFICATION
Jammu/Srinagar, the 13th of June 2025

S.O. 164 - In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification number 11/2017-Central Tax (Rate) of the Government of Jammu and Kashmir, Finance Department, dated the 08th July, 2017, namely:-

In the said notification,-

- i. In paragraph 4 relating to *Explanation*, with effect from the 1st day of April, 2025,-
 - a. Clause (xxxv) shall be omitted;
 - b. For clause (xxxvi), the following clause shall be substituted, namely:- “ (xxxvi) “Specified premises”, for a financial year, means,-
 - a. a premises from where the supplier has provided in the preceding financial year, ‘hotel accommodation’ service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or
 - b. a premises for which a registered person supplying ‘hotel accommodation’ service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or
 - c. a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;
- ii. after Annexure VI, the following Annexures shall be inserted, namely:—

“Annexure VII

OPT-IN DECLARATION FOR REGISTERED PERSON

(See para 4(xxxvi))

Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.

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B
Q
A

Reference No.-

Date: -

1. I/We..... (name of Person) do hereby declare that the premises at.....

(address)..... shall be a 'specified premises' for the Financial Year.....
(yyyy-yy)

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal

Name:

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GSTI

N: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

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Annexure VIII

OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION

(See para 4(xxxvi))

Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No.-

Date: -

1. I/We.....(name of Person) have applied for registration *vide* ARN No..... and do hereby declare that the premises at(address).... shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.

2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name:- ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

Annexure IX

OPT-OUTDECLARATION

(See para 4(xxxvi))

Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'.

Reference No.-

Date: -



1. I/We.....(name of Person) do hereby declare that the premises at
.....(address).....shall not be a 'specified premises' for the Financial
Year..... (yyyy-yy).....

2. Further, I/We understand the said declaration will apply to the entire Financial Year
specified in (1) above and will continue to apply to subsequent Financial Years also,
unless I/We declare the premises to be a 'specified premises' by filing a declaration in the
format specified at Annexure VII.

Legal

Name:

-

GSTIN

/ARN:-

PAN

No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment) Note:

-  1. The above declaration, declaring the premises as not a 'specified premises', for a
Financial Year, shall be filed on or after 1st of January of the preceding Financial Year but
not later than 31st of March of the preceding Financial Year.
-  2. The above declaration shall have to be filed separately for each premises".

This notification shall come into force with effect from the 16th day of January, 2025.

By Order of the Government of Union Territory of Jammu and Kashmir

Sd/-

(Santosh D Vaidya) IAS

Principal Secretary to the Government
Finance Department

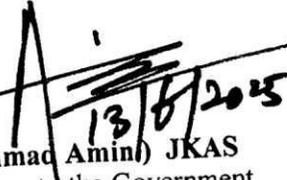
Dated:- 13 -06-2025

No:- FD-ST/34/2021-03- Part-2(7275094)

Copy to the:-

-  1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 05/2025-Central Tax
(Rate) dated 16.01.2025.
2. All Financial Commissioners (ACF) UT of J&K .
3. Principal Secretary to Hon'ble Lt. Governor.
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4. Principal Secretary to Hon'ble Chief Minister.
5. All Principal secretaries/Commissioner/Secretaries to Government.
6. Joint Secretary, J&K, MHA, GOI, New Delhi.
7. Divisional Commissioner, Jammu/Kashmir.
8. Commissioner, State Taxes Department, J&K.
9. Commissioner, Excise Department, J&K,
10. Additional Commissioner, State Taxes (Administration & Enforcement) Jammu/Kashmir.
11. Private Secretary to the Principal Secretary to Government, Finance Department.
12. Incharge Website, Finance Department.


13/6/2025
(Mohammad Amin) JKAS
Deputy Secretary to the Government

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