

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

**NOTIFICATION**  
Jammu/Srinagar, the 13<sup>th</sup> of June 2025

S.O. 167 .-In exercise of the powers conferred by sub-section (3) of section 9 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 number 13/2017- Tax (Rate), of the Government of Jammu and Kashmir, Finance Department, dated the 08th July, 2017, namely:-

In the said notification, in the Table,-

- A. against serial number 4, in column (3), after the words "Any person", the words "other than a body corporate" shall be inserted.
- B. against serial number 5AE, in column (4), after the words "Any registered person", the words "other than a person who has opted to pay tax under composition levy" shall be inserted.

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

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

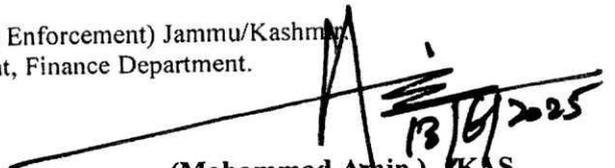
Sd/-  
**(Santosh D Vaidya ) IAS**  
Principal Secretary to the Government  
Finance Department

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 07/2025-Central Tax (Rate) dated 16.01.2025.
2. All Financial Commissioners (ACF) UT of J&K .
3. Principal Secretary to Hon'ble Lt. Governor.
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.

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