

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

NOTIFICATION

Jammu/Srinagar, the 13th of June, 2025

s.o. 168 - In exercise of the powers conferred by of sub-section (2) of section 1 of the Jammu and Kashmir Goods and Services Tax (Amendment) Act, 2025 (Act No.1 of 2025 Dated 25th of March, 2025), the provisions of Sections of the Jammu and Kashmir Goods and Services Tax (Amendment) Act, 2025(Act No.1 of 2025 Dated: 25th of March, 2025) shall be deemed to have come in to force with effect from the dates mentioned against each in the table below: -

S. No.	Section	Deemed to have come into force with effect from:-
1.	Section 2 (a).	31 st day of October, 2019.
2.	Section 18 (a), Section 24(1).	1 st day of August, 2021.
3.	Section 3, Section 8 (a) (i), Section 41(iii), Section 43 (f), Section 44, Section 46 (a) (ii), Section 58, Section 59, Section 63, Section 64, Section 71.	1 st day of January, 2022.
4.	Section 27(d).	5 th day of July, 2022.
5.	Section 8(a)(ii), Section 8(a) (iii) Section 8(b), Section 14, Section 17, Section 19(a), Section 19(b), Section 19(c), Section 19(d)(i), Section 20, Section 21(b), Section 21(c), Section 21(d), Section 21(e), Section 22, Section 23, Section 25, Section 26, Section 27(a), Section 27(b) Section 27(e), Section 30(a), Section 31(a), Section 31(b), Section 31(e) Section 31(f).	1 st day of October, 2022.
6.	Section 2(c), Section 2(d), Section 2(e), Section 2(f), Section 5(a), Section 5(b), Section 8 (a)(iv), Section 8(a)(v) , Section 9(a), Section 9(b)(i), Section 12, Section 13, Section 15(i), Section 15(d)(ii), Section 21(f), Section 24 (2), Section 30(b), Section 31(d), Section 32, Section 34 (b), Section 54, Section 50, Section 61, Section 65, Section 72(a), Section 72(b), Section 73.	1 st day of October, 2023.
7.	Section 47, Section 48, Section 50, Section 51, Section 52, Section 53.	1 st day of August, 2023.
8.	Section 66 and Section 74.	27 th day of September, 2024.
9.	Section 4, Section 5(c), Section 6, Section 7, Section 9 (b) (ii), Section 11, Section 15(ii), Section 16, Section 18 (b), Section 21(a), Section 27(c), Section 28 (a) (ii), Section 29, Section 31(c), Section 31(g), Section 33, Section 34(a), Section 35, Section 36, Section 37, Section 38, Section 39, Section 40, Section 41(i), Section 41 (ii), Section 41(iv), Section 42, Sections 43	1 st day of November, 2024.

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	(a), Section 43(b), Section 43(c), Section 43(d), Section 43(e), Section 43(g), Section 45, Sections 46(a)(i), Section 46(b), Section 49, Section 56, Section 57, Section 72(c).	
10.	Section 55.	1st day of October, 2024.
11.	Section 2(b), Section 10.	1st day of April, 2025.

By order of the Government of Jammu and Kashmir.

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

Dated: -06-2025

No. **FD-ST/147/2023-03**

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All financial Commissioners of UT of J&K.
3. Principal Secretary to Hon'ble Lt. Governor UT of J&K.
4. All Principal secretaries/Commissioner-Secretaries to Government.
5. Joint Secretary, J&K, MHA, GOI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
7. All Commissioner/Secretaries to the Government.
8. Commissioner, State Taxes Department, J&K, Jammu/Srinagar.
9. Excise Commissioner, J&K, Jammu/Kashmir.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
11. OSD with Hon'ble Chief Minister (Minister I/C Finance).
12. Private Secretary to the Principal Secretary to the Government, Finance Department.
13. Incharge Website, Finance Department.


(Mohammad Amin) JKAS
Deputy Secretary to Government