SRO 146. -In exercise of the powers conferred by sub-section (2) of section 23 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council, hereby make the following amendments in the notification SRO No 469; dated: 15.11.2017; namely: -

In the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

This notification shall come into force w.e.f. 1st of February, 2019.


Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to the Government

No: ET/Estt/GST/119/noti-III

Copy to the:
1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
4. Principal Secretary to Hon’ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
12. Pvt. Secretary to Hon’ble Advisor (S).
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
19. Private Secretary to Principal Secretary to Government, Finance Department.

Dated: 24.02.2019

(Deputy Secretary to the Government)