Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification
Jammu, the 15th November, 2017

SRO 469.-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) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of “special category States” as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.


Sd/-
(Navin K. Choudhary) IAS
Principal Secretary to Government
Finance Department

No. ET/Estt/119/2017
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. Principal Secretary to Hon’ble Chief Minister.
7. All Commissioners/Secretaries to Government.
9. Excise Commissioner, J&K.
10. Commissioner, Commercial Taxes, J&K.
13. Pvt. Secretary to Hon’ble Finance Minister.
14. Pvt. Secretary to Hon’ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Barbrahama/Samba.

Dated:-15-11-2017
19. President  Tax Bar Association, Jammu/Srinagar.
21. Private Secretary to Principal Secretary to Government, Finance Department.

(Dr. Aadil Faried)
Under Secretary to the Government