



Government of Jammu and Kashmir  
**Finance Department**  
**Notification**

**Jammu, the 3<sup>rd</sup> January, 2018**

SRO 5.- In exercise of the powers conferred by sub-section (1) of section 10 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 notification No. SRO-279 dated 8<sup>th</sup> of July, 2017.

In the said notification, in the opening paragraph, -

- (a) in clause (i), for the words **“one percent.”**, the words **“half percent.”** shall be substituted;  
(b) in clause (iii), for the words **“half percent of the turnover”**, the words **“half percent of the turnover of taxable supplies of goods”** shall be substituted.

This notification shall deemed to have come into force w.e.f. 1<sup>st</sup> day of January, 2018.

By order of the Government of Jammu and Kashmir.

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

No: ET/Estt/119/2017-III/GST

Dated: 03 - 01 - 2018.

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar.
10. Commissioner, Commercial Taxes, J&K, Srinagar.
11. Additional Commissioner Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner Commercial Taxes Tax Planning, J&K.
13. Private Secretary to Hon'ble Minister for Finance.
14. Private Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of industry, Kashmir.
17. President Chamber of Commerce and Industry, Jammu.
18. President Industries association, Bari Brahmna, Jammu.
19. President Tax Bar Association, Jammu/ Srinagar.
20. General Manager, Government Press Jammu/ Kashmir.
21. Private Secretary to Commissioner/ Secretary to Government, Finance Department.
22. Government order file/Stock/Finance website.

(Dr. Aadil Fareed)

Under Secretary to the Government