



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

**Notification**  
**Srinagar, the 11<sup>th</sup> of October, 2018**

SRO **465** In exercise of the powers conferred by sub-section (3) of section 11 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification SRO-GST-12 dated 08<sup>th</sup> of July, 2017 hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*"Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory".*

This notification shall come into force w.e.f. 20<sup>th</sup> day of September, 2018.

By order of the Government of Jammu & Kashmir.

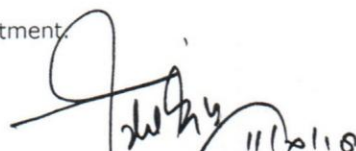
Sd/-

**(Navin K. Choudhary), IAS**  
Principal Secretary to the Government  
Finance Department  
Dated: .09.2018

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

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. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, Commercial Taxes, J&K.
10. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (V).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to Principal Secretary to Government, Finance Department.
20. Government Order file/Stock file/Incharge website.

  
**(Dr. Aadil Fareed)**  
11/10/18

Under Secretary to Government