



Government of Jammu and Kashmir

Finance Department

Civil Secretariat, Jammu

Notification

Jammu, the 29th January, 2018

SRO-GST-31 (Rate).- In exercise of the powers conferred by sub-section (3) of section 9 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 makes the following further amendments in SRO-GST-13 DATED 08.07.2017 issued by Finance Department, Government of Jammu and Kashmir, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
'5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Jammu and Kashmir Goods and Services Tax Act, 2017.;

in the Explanation, after clause (e), the following clause shall be inserted, namely: -

(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

This notification shall deemed to have come into force w.e.f. 25th day of January, 2018.

By order of the Government of Jammu and Kashmir.

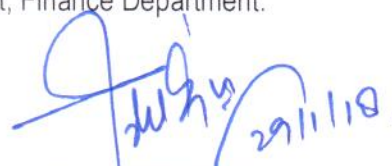
Sd/-
(Navin K. Choudhary), IAS
Commissioner/Secretary to Government,
Finance Department.

No: ET/Estt/119/2017-II

Dated: 29- 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. Adil Fareed)

Under Secretary to the Government
Finance Department