



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

**Notification**  
**Srinagar, the 8<sup>th</sup> July, 2017**

**SRO -GST-10.-** In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the state tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Jammu and Kashmir Goods and Services tax Rules, 2017, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the Good Jammu and Kashmir and Services Tax Act, 2017.

The notification shall come into force at once.

**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

Dated: 08 - 07 - 2017.

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 Brahmana/Samba.
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. Aadi Fareed)  
Under Secretary to Government,  
Finance Department.