



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

Notification
Srinagar, the 8th July, 2017

SRO -GST-14.- In exercise of the powers conferred by sub-section (2) of section 7 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under section 13 of the Jammu and Kashmir Panchayati Raj Act, 1989 (Act No. XI of 1989).”

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. Aadil Fareed)
Under Secretary to Government,
Finance Department.

"Services by way of any contract or otherwise for the Government or a Public Body under section 13 of the Income Tax Act, 1961, shall be treated as income of the Government or the Public Body and shall be liable to tax in accordance with the provisions of the Act." The notification shall come into force from the date of its publication.

By order of the Government of Jammu and Kashmir

(Dr. K. Chopra), D.D.
Under Secretary to Government,
Finance Department

No. F.T. Estt. 119/2017

Date: 08.07.2017

Copy to:-

- Secretary, Government of Jammu and Kashmir
- Principal Resident Engineer, J&K Government House, Delhi
- Principal Secretary to Government
- Principal Secretary to Hon'ble Chief Minister
- Principal Secretary, Secretariat of Government
- Principal Secretary, Jammu Division
- Principal Secretary, Srinagar Division
- Commissioner, Commercial Taxes, J&K - Jammu
- Additional Commissioner Commercial Taxes - Adia (Jammu/Kashmir)