

Notification Srinagar, 30th of August, 2017

SRO 363 .-In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017, (Act No. V of 2017) the Government, on the recommendation the Council hereby makes the following amendment in the Jammu and Kashmir the State Goods and Services Tax Rules, 2017(SRO 282 of 2017); namely:-

- (i) in sub-rule (1) of rule 117, the words "of eligible duties and taxes" shall be omitted.
- (ii) in rule 119 in the heading after the words "stocks held by a", the words "or principal and agent" shall be inserted;
 - (iii) for rule 122, the following rule shall be substituted, namely:-
 - "122. Constitution of the Authority.- The constitution of the Authority shall be in accordance with the provisions of rule 122 of the Central Goods and Services Tax Rules, 2017.";
 - (iv) for rule 123, the following rule shall be substituted, namely:-
 - "123. Constitution of the Standing Committee and Screening Committee.- The constitution of the Standing Committee and Screening Committee shall be in accordance with the provisions of rule 123 of the Central Goods and Services Tax Rules, 2017.";
 - (v) for rule 124, the following rule shall be substituted, namely:-
 - "124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority.- The appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority shall be in accordance with the provisions of rule 124 of the Central Goods and Services Tax Rules, 2017.";
 - (vi) for rule 125, the following rule shall be substituted, namely:-



- "125. Secretary to the Authority.- The Secretary to the Authority shall be in accordance with the Authority.- The Secretary to the Authority shall be in accordance with the provisions of rule 125 of the Central Goods and Services Tax Rules. 2017."
- for rule 126, the following rule shall be substituted, namely:-
 - "126. Power to determine the methodology and procedure.- The power to determine the methodology and procedure of the Authority shall be in accordance with the provisions of rule 126 of the Central Goods and Services Tax Rules, 2017.";
- (viii) for rule 137, the following rule shall be substituted, namely:-
 - "137. Tenure of Authority.- The tenure of the Authority shall be in accordance with the provisions of rule 137 of the Central Goods and Services Tax Rules, 2017."

This Notification shall be deemed to have come into force with effect from 8th July, 2017.

By order of the Government of Jammu and Kashmir.

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

Dated: 30-08-2017

No: ET/Estt/119/2017-I

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.
- 20. General Manager, Government F163 July 21. Private Secretary to Commissioner/ Secretary to Government, Finance Department 21. Private Secretary to Commissioner Secretary to Government, Finance Department 21. Private Secretary to Commissioner Secretary to Government, Finance Department 21. Private Secretary to Commissioner Secretary to Government, Finance Department 21. Private Secretary to Government F163 July 20. Private Secretary to Government F163 July 20. Private Secretary to Government F163 July 20. Private Secretary to Commissioner Secretary to Government F163 July 20. Private Secretary to Commissioner Secretary to Government F163 July 20. Private Secretary to Commissioner Secretary to Government F163 July 20. Private Secretary to Commissioner Secretary to Government F163 July 20. Private Secretary to Commissioner Secretary Secretary to Commissioner Secretary Secre

22. Government order file/Stock/Finance website.

Under Secretary to the Government Finance Department