



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

**Notification**  
Srinagar, the 21<sup>st</sup> September, 2017

**SRO-GST-06 (Rate)** .- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No: V of 2017**), the Jammu and Kashmir Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest to do so, hereby makes the following amendments in SRO notification No. GST-2 (Rate) dated 22.08.2017; namely:-

In the said notification, in the Table, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (d) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (e) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Jammu and Kashmir Goods and Services Tax Act, 2017.	6	
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	–".

By order of the Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary), IAS  
Principal Secretary to Government,  
Finance Department.

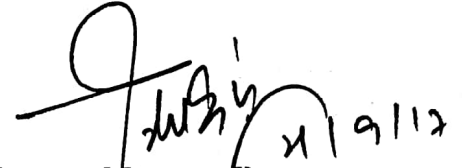
No. ET/Estt/GST-119/2017

Dated:- 21 -09-2017

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. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. 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 & 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 file/Incharge website.



(Dr. Aadil Fareed)

**Under Secretary to the Government**