



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

**Notification**  
**Srinagar, the 22<sup>nd</sup> October, 2019**

SRO 629 In exercise of the powers conferred by section 148 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 amendments in the SRO notification No. SRO-GST-32 (Rate) dated 29/01/2018, namely:-

After paragraph, the following explanation shall be inserted, namely: -

**"Explanation.-**

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1<sup>st</sup> April, 2019."

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2019

By Order of the Government of Jammu & Kashmir.

Sd/-  
(Dr. Arun Kumar Mehta) IAS,  
Financial Commissioner,  
Finance Department

Dated: 22 10 2019

No: ET/Est/GST/119/2017-IV

Copy to the:-

1. Secretary, GST Council, New Delhi
2. All Financial Commissioners.
3. Financial Commissioner to the Hon'ble Governor.
4. Principal Resident Commissioner, J&K Government, New Delhi.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, State Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (S).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to the Financial Commissioner, Finance Department.
20. Government Order file/Stock file/Incharge website.

(Dr. Aadil Fajeed)  
Deputy Secretary to the Government