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

**Notification**  
Jammu, the 23rd of April, 2019

SRO In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the SRO notification No.SRO - GST – 1 DATED 08.07.2017; namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

<table>
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<tr>
<th>(1)</th>
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<tr>
<td>*452Q</td>
<td>Any chapter</td>
<td>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), as prescribed in SRO notification No. 291 dated 16-7-2019 issued by Finance Department, Government of Jammu and Kashmir.</td>
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**Explanation.** For the purpose of this entry,-

(i) the term “promoter” shall have the same meaning as assigned to it in in clause (2k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).

(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent.of the total carpet area of all the apartments in the REP.

(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/heading/sub heading or tariff item elsewhere in this notification.
This notification shall deemed to have come into force w.e.f. 1st day of April, 2019.


Sd/-
(Dr. Arun Kumar Mehta) IAS,
Principal Secretary to the Government

Dated 23.04.2019

No: ET/Estt/GST/119/noti-III

Copy to the:-
1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
4. Principal Secretary to Hon’ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
12. Pvt. Secretary to Hon’ble Advisor (S).
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bani Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
19. Private Secretary to Principal Secretary to Government, Finance Department.

(Deputy Secretary to the Government)

(23/4/19)