Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification
Jammu, the 29th January, 2018

SRO-GST-31 (Rate).- In exercise of the powers conferred by sub-section (3) of section 9 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 SRO–GST-13 DATED 08.07.2017 issued by Finance Department, Government of Jammu and Kashmir, namely:-

In the said notification,-

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
</tr>
</thead>
</table>

in the Explanation, after clause (e), the following clause shall be inserted, namely: -

(f) 'insurance agent' shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).

This notification shall deemed to have come into force w.e.f. 25th day of January, 2018.


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

No: ET/Estt/119/2017-II

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. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
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, Jammu.
19. President Tax Bar Association, Jammu/ Srinagar.
21. Private Secretary to Commissioner/ Secretary to Government, Finance Department.

(Dr. Aadil Fareed)
Under Secretary to the Government
Finance Department