Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 13th October, 2017

SRO-GST-18(Rate).-In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Jammu and Kashmir Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the SRO notification No. SRO-GST-12 dated 08.07.2017; namely: -

(iii) in the Table, -

(a) in serial number 5, in column (3), for the words "governmental authority" the words "Central Government, State Government, Union territory, local authority or Governmental Authority" shall be substituted;

(b) after serial number 9A and the entries relating thereto, the following serial number and entries shall be inserted namely: -

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| "9B" | Chapter 99 | Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants. | Nil | Nil";

(c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

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| "21A" | Heading 9965 or Heading 9967 | Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (g) any factory registered under or governed by | Nil | Nil";
the Factories Act, 1948(63 of 1948); or
(h) any Society registered under the Jammu and Kashmir Societies Registration Act, 1998 (1941 AD (Act No.VI of Svt. 1998)) or under any other law for the time being in force in any part of India; or
(i) any Co-operative Society established by or under any law for the time being in force; or
(j) any body corporate established, by or under any law for the time being in force; or
(k) any partnership firm whether registered or not under any law including association of persons;

(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely:

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(e) in serial number 41, for the entry in column (3), the following entry shall be substituted namely:

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(iv) in paragraph 2, for clause (zf), the following shall be substituted, namely:

"(zf) "Governmental Authority" means an authority or a board or any other body, -
(i) set up by an Act of Parliament or a State Legislature; or
(ii) established by any Government,
with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality and Panchayat in the State of Jammu and Kashmir.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,
(i) set up by an Act of Parliament or State Legislature; or
(ii) established by any Government,
with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.


Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government,
Finance Department.
Dated:- 13.10.2017

No. ET/Esti/GST-119/2017
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.
9. Excise Commissioner, J&K, Srinagar
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.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
21. Private Secretary to Commissioner/Secretary to Government, Finance Department.

(Dr. Aadiul Fareed)
Under Secretary to the Government