Government of Jammu and Kashmir
Finance Department

Notification
Srinagar, the 22nd of August, 2017

SRO-GST-3 (Rate).- In exercise of the powers conferred by sub-section (1) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on the recommendations of the Council, hereby makes the following amendment in the notification SRO-GST 12 dated the 8th July, 2017; namely:-

In the said notification,-
(i) in the Table,-
(a) after serial number 9 and the entries relating thereto, the following shall be inserted namely:-

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;9A</td>
<td>Chapter 99</td>
<td>Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.</td>
<td>Nil</td>
<td>Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.&quot;;</td>
</tr>
</tbody>
</table>

(b) after serial number 11 and the entries relating thereto, the following shall be inserted namely:-

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;11A</td>
<td>Heading 9961 or Heading 9962</td>
<td>Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>11B</td>
<td>Heading 9961 or Heading 9962</td>
<td>Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.</td>
<td>Nil</td>
<td>Nil&quot;;</td>
</tr>
</tbody>
</table>
(c) against serial number 35, in column (3),-

(A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, sign and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)”, shall be substituted;

(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, sign and letters “Pradhan Mantri Fasal BimaYojana (PMFBY)”, shall be substituted;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

This notification shall come into force with effect from 22nd August 2017.


Sd/-

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

Dated: 22-08-2017

No. ET/Estt/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.
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 Bani Brahamana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
21. Private Secretary to Commissioner/Secretary to Government, Finance Department.

(G.D.Alam)
Under Secretary to the Government