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**PART I—B**

**Jammu and Kashmir Government—Notifications.**

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT& FINANCE DEPARTMENT  
JAMMU/SRINAGAR.

Notification

Jammu, the 7th of March, 2024.

SO-152.& 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) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby rescinds the notification of the government of Jammu and Kashmir, Finance Department S.O. No. 546/2023-Tax, dated the 19th October, 2023, except as respects things done or omitted to be done before such rescission.

This notification shall deemed to be come into force from 1st day of January, 2024.

By order of the Government of Jammu and Kashmir.

(Sd/-) SANTOSH D. VAIDYA, IAS,  
Principal Secretary to the Government,  
Finance Department.