

EXTRAORDINARY

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JAMMU AND KASHMIR OFFICIAL GAZETTE

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Separate paging is given to this part in order that it may be filed as a separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT & FINANCE DEPARTMENT,
J&K.

Notification

Jammu, the 12th of January, 2024.

SO-48. In exercise of the powers conferred by sub-section (1), Sub-Section (3) and Sub-Section (4) of Section 9, Sub-Section (1) of

2 The J&K Official Gazette, 12th Jan., 2024/22nd Pausa, 1945. [No. 41-ac
Section 11, Sub-Section (5) of Section 15, Sub-Section (1) of Section 16
and Section 148 of the Jammu and Kashmir Goods and Services Tax Act,
2017 (Act No. V of 2017), the 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 notification
of the Government of Jammu and Kashmir, Finance Department SRO-
GST11/2017, dated the 08th July, 2017, namely :ô

In the said notification,ô

(A) in the Table,

- (i) against serial number 8, in column (3), in item (vi), after the
condition in column (5) against the rate of 2.5 percent, the
following condition shall be inserted, namely :ô

÷Provided further that where the supplier of input service in
the same line of business charges State tax at a rate higher
than 2.5%, credit of input tax charged on the input service in
the same line of business in excess of the tax paid or payable
at the rate of 2.5%, shall not be taken.

Illustration :ô ÷Aø engages ÷Bø for transport from New Delhi to Jaipur in a
motor cab for Rs. 1000. ÷Bø for supplying the said service,
hires a motor cab with operator from ÷Cø for Rs. 800. 'C'
charges ÷Bø State tax at the rate of 6% (Rs.48). If ÷Bø
charges 'A' State tax at the rate of 2.5%, he shall be entitled
to take input tax credit on the input service in the same line
of business supplied by 'C' only to the extent of Rs.20 (2.5%
of Rs.800) and not Rs.48.øø

- (ii) against serial number 10, in column (3), in item (i), after the
condition in column (5) against the rate of 2.5 percent, the
following condition shall be inserted, namely:ô

÷Provided further that where the supplier of input service in
the same line of business charges State tax at a rate higher
than 2.5%, credit of input tax charged on the input service in
the same line of business in excess of the tax paid or payable
at the rate of 2.5%, shall not be taken.

Illustration :ô ÷Aø engages ÷Bø for transport from New Delhi to Jaipur in a
motor cab for Rs.1000. ÷Bø for supplying the said service,

No. 41-ac] The J&K Official Gazette, 12th Jan., 2024/22nd Pausa, 1945. 3
ô ô
hires a motor cab with operator from 'C' for Rs.800. -Cø
charges -BøState tax at the rate of 6% (Rs.48). If -Bøcharges
-AøState tax at the rate of 2.5%, he shall be entitled to take
input tax credit on the input service in the same line of business
supplied by -Cøonly to the extent of Rs.20 (2.5% of Rs.800)
and not Rs.48.øø

(iii) against serial number 34,ô

(a) in column (3), in item [iv], for the words -totalisator or a license
toø, the words -licensing aø shall be substituted ;

(b) in column (3), item (v) and the entries relating thereto shall be
omitted;

(B) in the Annexure: Scheme of Classification of Services, -

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall deemed to have come into force with effect
from the 20th day of October, 2023.

By order of the Government of Jammu and Kashmir.

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