

EXTRAORDINARY

REGD. NO. JK633



सत्यमेव जयते

THE

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 January, 2024.

SO-49. In exercise of the powers conferred by sub-section (3) of section 54 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,

2 The J&K Official Gazette, 12th Jan., 2024/22nd Pausa, 1945. [No. 41-ad
hereby makes the following amendments in the notification of the
Government of Jammu and Kashmir, Finance Department, SRO-GST 15/
2017, dated the 08th July, 2017, namely :

In the said notification, in opening paragraph, for the words, brackets,
letters and figures specified in sub-item- (b) of item 5 of Schedule II of
the Jammu and Kashmir Goods and Services Tax Act, the words, of
construction of a complex, building or a part thereof, intended for sale to a
buyer, wholly or partly, where the amount charged from the recipient of
service includes the value of land or undivided share of land, as the case
may be, except where the entire consideration has been received after
issuance of completion certificate, where required, by the competent authority
or after its first occupation, whichever is earlier, shall be substituted.

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

By order of the Government of Jammu and Kashmir.

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