

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Srinagar, the 18th July, 2017.

SRO-298.—In exercise of the powers conferred by sub-section (2) of section 23 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendation of council hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

This notification shall deemed to have come into force with effect from 8th July, 2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Commissioner/Secretary to Government,
Finance Department.