



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

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Vol. 130] Jammu, Wed., the 30th Aug., 2017/8th Bhad., 1939. [No. 21-r

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

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**PART III**

**Laws, Regulations and Rules passed thereunder.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Srinagar, 30th of August, 2017.

SRO-363.—In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017, (**Act No. V of 2017**) the Government, on the recommendation of the Council hereby makes the following amendment in the Jammu and Kashmir, the State Goods and Services Tax Rules, 2017 (SRO-282 of 2017) ; namely :—

- (i) in sub-rule (1) of rule 117, the words “of eligible duties and taxes” shall be omitted.

(ii) in rule 119 in the heading after the words “stocks held by a”, the words “or principal and agent” shall be inserted ;

(iii) for rule 122, the following rule shall be substituted, namely :—

“122. **Constitution of the Authority.**—The Constitution of the Authority shall be in accordance with the provisions of rule 122 of the Central Goods and Services Tax Rules, 2017.” ;

(iv) for rule 123, the following rule shall be substituted, namely :—

“123. **Constitution of the Standing Committee and Screening Committee.**—The Constitution of the Standing Committee and Screening Committee shall be in accordance with the provisions of rule 123 of the Central Goods and Services Tax Rules, 2017.” ;

(v) for rule 124, the following rule shall be substituted, namely :—

“124. **Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority.**—The appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority shall be in accordance with the provisions of rule 124 of the Central Goods and Services Tax Rules, 2017.” ;

(vi) for rule 125, the following rule shall be substituted, namely :—

“125. **Secretary to the Authority.**—The Secretary to the Authority shall be in accordance with the provisions of rule 125 of the Central Goods and Services Tax Rules, 2017.”

- (vii) for rule 126, the following rule shall be substituted, namely :—

**“126. Power to determine the methodology and procedure.—** The power to determine the methodology and procedure of the Authority shall be in accordance with the provisions of rule 126 of the Central Goods and Services Tax Rules, 2017.” ;

- (viii) for rule 137, the following rule shall be substituted, namely :—

**“137. Tenure of Authority.—**The tenure of the Authority shall be in accordance with the provisions of rule 137 of the Central Goods and Services Tax Rules, 2017.”

This Notification shall be 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.