



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

Vol. 130] Jammu, Mon., the 18th Sept., 2017/27th Bhad., 1939.[No. 24-d

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

**PART I-B**

**Jammu and Kashmir Government—Notifications.**

**GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT**

**Notification**

Srinagar, the 18th September, 2017.

SRO-385.—In exercise of the powers conferred by sub-section (1) of section 51 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Jammu and Kashmir Government on the recommendation of the Goods and Service Tax Council, mandates the following authorities, Societies and Public Sector Undertakings to deduct tax as per the provisions of the said section, namely :—

- (a) an authority or a board or any other body,—
  - (i) set up by an Act of Parliament or a State Legislature ; or
  - (ii) established by any Government, with fifty-one per cent or more participation by way of equity or control, to carry out any function ;

(b) society established by the Central Government or the State Government or a Local Authority under the Jammu and Kashmir Societies Registration Act, 1998 (1941 A D) (Act No. VI of 1998) ;

(c) public sector undertakings :

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

This notification shall come into force w. e. f. 18th September, 2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government,  
Finance Department.