

EXTRAORDINARY

REGD. NO. JK—33



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

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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 I—B**

**Jammu and Kashmir Government—Notifications.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Srinagar, the 13th October, 2017.

SRO-433.—In exercise of the powers conferred by sub-section (1) of section 6 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**) (hereafter in this notification

referred to as the “SGST Act”), on the recommendations of the Council, the Government hereby specifies that the officers appointed under Jammu and Kashmir Goods and Services Tax Act, 2017 who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as “the said officers”) by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the SGST Act read with the rules made thereunder except rule 96 of the Jammu and Kashmir Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government,  
Finance Department.