

EXTRAORDINARY

REGD. NO. JK—33



THE
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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

Jammu, the 15th November, 2017.

SRO-468.—In exercise of the powers conferred by Section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) (hereafter in this notification referred to as the said Act) and in supersession of SRO Notification No. SRO-430 dated the 13th October, 2017, except as respects things done or omitted to be done

before such supersession, the State Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under Section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of Section 12 of the said Act including in the situations attracting the provisions of Section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, 1AS,

Principal Secretary to Government,
Finance Department.