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EXTRAORDINARY

REGD. NO. JKóó33



JAMMU AND KASHMIR GOVERNMENT GAZETTE

separate compilation.

Jammu and Kashmir Government-Notifications.

GOVERNMENT OF JAMMU AND KASHMIR CIVIL SECRETARIAT66FINANCE DEPARTMENT

Notification

Jammu, the 15th November, 2017.

SRO-469.óóIn exercise of the powers conferred by sub-section (2) of Section 23 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), the State Government, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of Section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under Section 52 of the said Act, and having an aggregate turnover, to be computed



Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of õspecial category Statesö as specified in sub-clause (g) of clause (4) of Article 279 A of the Constitution, other than the State of Jammu and Kashmir.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government, Finance Department.