

EXTRAORDINARY

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JAMMU AND 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 SECRETARIAT66FINANCE DEPARTMENT

Notification

Jammu, the 15th November, 2017.

SRO-469.66In 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

