



**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 8th July, 2017.

SRO-GST-10.—In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts Intra State supplies of second hand goods received by a registered

person, dealing in buying and selling of second hand goods and who pays the state tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Jammu and Kashmir Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the Good Jammu and Kashmir and Services Tax Act, 2017.

The notification shall come into force at once.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,  
Commissioner/Secretary to Government,  
Finance Department.