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PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Srinagar, the 8th July, 2017.

SRO-GST-17.—In exercise of the powers conferred by sub-section (5) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on Intra-State supplies shall be paid by the electronic commerce operator :—

- (i) services by way of transportation of passengers by a radio-taxi, motor cab, maxi cab and motorcycle ;

- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Jammu and Kashmir Goods and Services Tax Act.

Explanation :—For the purposes of this notification,—

- (a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS) ;
- (b) “maxi cab”, “motor cab” and “motorcycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

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.