

EXTRAORDINARY

REGD. NO. JK—33



**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 III**

**Laws, Regulations and Rules passed thereunder.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Srinagar, the 22nd of August, 2017

SRO-GST-4 (Rate).—In exercise of the powers conferred by sub-section (1) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on the recommendations of the Council,

hereby makes the following amendment in the notification SRO-GST 13 dated the 8th July, 2017, namely :—

In the said notification,—

- (i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure, “who has not paid central tax at the rate of 6%,” shall be inserted ;
- (ii) in the Explanation, after clause (d), the following clause shall be inserted, namely :—

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

This notification shall come into force with effect from 22nd August, 2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government,  
Finance Department.