

## 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.

## 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-8.—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 goods or services or both received by a

registered person 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 Jammu and Kashmir Goods and Services Tax Act, 2017:

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

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.