

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.

PART III

Laws, Regulations and Rules passed thereunder.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Jammu, the 3rd January, 2018.

SRO-5.—In exercise of the powers conferred by sub-section (1) of section 10 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), the State Government, on the recommendations of the Council, hereby make the following amendments in notification No. SRO-279 dated 8th of July, 2017 :—

In the said notification, in the opening paragraph,—

- (a) in clause (i), for the words “**one per cent.**”, the words “**half per cent.**” shall be substituted ;

- (b) in clause (iii), for the words “**half per cent of the turnover**”, the words “**half per cent of the turnover of taxable supplies of goods**” shall be substituted.

This notification shall be deemed to have come into force w. e. f. 1st day of January, 2018.

By order of the Government of Jammu and Kashmir.

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