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EXTRAORDINARY REGD. NO. JK 33

PART I-B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT

Notification

Srinagar, the 11th of October, 2018.

SRO-464. In exercise of the powers conferred by sub-section (1) of section 52 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the net value of intra-State taxable supplies made through it by other suppliers, where the consideration with respect to such supplies is to be collected by the said operator.

This notification shall come into force w.e.f. 20th of September, 2018.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to the Government,
Finance Department.