

## THE

# JAMMU & KASHMIR GOVERNMENT GAZETTE

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separate compilation.

#### PART I-B

#### Jammu and Kashmir Government-Notifications.

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### GOVERNMENT OF JAMMU AND KASHMIR CIVIL SECRETARIATóóFINANCE DEPARTMENT

Notification

#### Srinagar, the 11th of October, 2018.

SRO-465.óóIn exercise of the powers conferred by sub-section (3) of section 11 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, and on being satisfied that it is necessary

> "Explanation :—For the purpose of this exemption, the Central Government, State Government or Union Territory shall have 50 per cent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union Territory".

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

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to the Government, Finance Department.