

REGD. NO. JKô 33



Vol. 131] Jammu, Fri., the 19th Oct., 1818/27th Asv., 1940. [No. 29-f

[illegible]

Laws, Regulations and Rules passed thereunder.

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GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT⁶⁶ FINANCE DEPARTMENT

Notification

Srinagar, the 19th of October, 2018.

SRO-477.66In exercise of the powers conferred by section 164 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 makes the following amendment in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely :66

In rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely :óó

ð(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received

supplies on which the supplier has availed the benefit of the SRO Notification No. SRO-445 dated 23-10-2017 or SRO Notification No. SRO-443 Dated 23-10-2017 or Notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G. S. R. 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.ö.

By order of the Government of Jammu and Kashmir.

Principal Secretary to Government,
Finance Department.