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 EXTRAORDINARY REGD. NO. JK633

**Part I—B**  
**Jammu and Kashmir Government—Notifications.**

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIATô FINANCE DEPARTMENT

## Notification

Jammu, the 17th December, 2020.

SO6381.ô In exercise of the powers conferred by Section 1A of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) read with S. O. 3466(E) dated 5th of October, 2020 issued by Ministry of Home Affairs, Department of Jammu and Kashmir and Ladakh Affairs, the Government of Jammu and Kashmir hereby appoints the 1st day of January, 2020, as the date on which the provisions of Section 10 ; second proviso to Section 22 ; sub-clause 6(A), 6(B), 6(C) and 6(D) of Section 25 ; Section 31A ; sub-section(1) of Section 44 ; sub-sections (10) and (11) of Section 49 ; sub-sections (3) and (4) of Section 52 ; Section 53(A) ; Section 168 and sub-section (3A) of Section 171 of the said Act shall be deemed to have come into force.

(Sd.) DR. ARUN KUMAR MEHTA, IAS,

Financial Commissioner,  
Finance Department.

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