

EXTRAORDINARY

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as a separate compilation.

**PART III**

**Laws, Regulations and Rules passed thereunder.**

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT& FINANCE DEPARTMENT

Notification

Srinagar, the 22nd of August, 2022.

S.O.6390. In exercise of the powers conferred by Sub-Section (1), Sub-Section (3) and Sub-Section (4) of Section 9, Sub-Section (1) of Section 11, Sub-Section (5) of Section 15, Sub-Section (1) of Section 16 and Section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification SRO-11 GST dated 8th of July 2017, namely :&

(I) against serial number 3, in column (3),ô

- (II) against serial number 7, in column (3), in item (i), the words "above one thousand rupees but" shall be omitted ;

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely :ô

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely :ô

(3)	(4)	(5)
<p>;(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.</p>	9	;

(a) for item (iii) and the corresponding

(2)	(1)	(5)
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(3)	(4)	(5)
<p>(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used household goods for personal use) supplied by a GTA where,</p> <p>(a) GTA does not exercise the option to itself pay GST on the services supplied by it ;</p>	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]</p>
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	<p>(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation</i> no. (iv)]</p> <p>(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year ;</p>
	or 6	

Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022 ;

Provided further that invoice for supply of the service charging Central Tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the Financial Year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022; and

[illegible]

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely :ô

[illegible]

(5)

[illegible][illegible]

(V) against serial number 10, in column (3),ô

(3)	(4)	(5)
<div style="text-align: center;"> <div style="display: flex; justify-content: space-around; font-size: 0.8em;"> <span>÷(ia)</span> <span>Renting of goods</span> </div> <div style="display: flex; justify-content: space-around; font-size: 0.8em;"> <span>carriage where the cost</span> <span>of fuel is included in the</span> </div> <div style="display: flex; justify-content: space-around; font-size: 0.8em;"> <span>consideration charged from</span> <span>the service recipient.</span> </div> </div>	<div style="font-size: 1.5em; margin-bottom: 10px;">6</div>	<div style="font-size: 1.5em; margin-bottom: 10px;">-00</div>

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely :ô

(3)	(4)	(5)
÷Supporting services in transport.	9	<del>-00</del>
<i>Explanation :</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965		

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted ;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be ommitted ;

[illegible]

(X) against serial number 32, in column (3),6

(3)	(4)	(5)
<p>(a) Services by way of treatment or disposal of biomedical waste or the process incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.</p>	6	—;

∴(xxxvii) ∴print mediaø means,ô

- (i) ~~book~~ as defined in Sub-Section (1) of Section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes ;
- (ii) ~~newspaper~~ as defined in Sub-Section (1) of Section 1 of the Press and Registration of Books Act, 1867 (25 of 1867) ;

÷(xxxviii) ÷clinical establishmentø means,ô

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases ;

÷(xxix) ÷health care servicesø means,ô

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma ;

÷(xxxx) ÷goods transport agencyø means,ô

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.Ø ;

(C) After Annexure IV, following annexure shall be inserted, namely :ô

Financial Commissioner to Government,  
(Additional Chief Secretary),  
Finance Department.

