

THE JAMMU & KASHMIR OFFICIAL GAZETTE

PART III

Laws, Regulations and Rules passed thereunder.

GOVERNMENT OF JAMMU AND KASHMIR CIVIL SECRETARIATÔ FINANCE DEPARTMENT

Notification

Srinagar, the 22nd of August, 2022.

S.O.ó390.ô 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 :ô

- - (A) In the Table,ô
 - (I) against serial number 3, in column (3),ô
 - (a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;
 - (b) against items (vii) and (x), for the entry in column (4), the entry ∴6¢ shall be substituted;
 - (c) in item (xii), for the brackets and figures ∴(iii), (iv),
 (v), (va), (vi), (vii), (viii), (ix), the brackets and figures ∴(vii), (viii), shall be substituted;
 - (II) against serial number 7, in column (3), in item (i), the words ∴above one thousand rupees but shall be omitted ;ô
 - (III) against serial number 8, in column (3),ô
 - (a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely :ô

3	4	5
ô ô ô ô ô ô ô ô ô ô ô ô ô ∴(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	ô ô ô ô ô ô ô ô ô ô ô The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to
		Explanation no. (iv)] \$\phi\$;

(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)				
ô ô ô ô ô ô ô ô ô ô ô ô	ô	ô	ô	ô	ô	ô	ф	ô	ô	ô	ô	ô	ô	ô	ô	ô
∴(vii) Passenger transport				9							-9	Ø ;				
services other than (i), (ii),																
(iii), (iv), (iva), (v), (vi) and																
(via) above.																

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

(3)	(4)	(5)
ô ô ô ô ô ô ô ô ô ô ô ô ô ô ô ô ô ô ô		
(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)] \$\psi\$;
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	(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
	or 6	goods and services used in supplying the service. [Please refer to Explanation no. (iv)]
		(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;

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

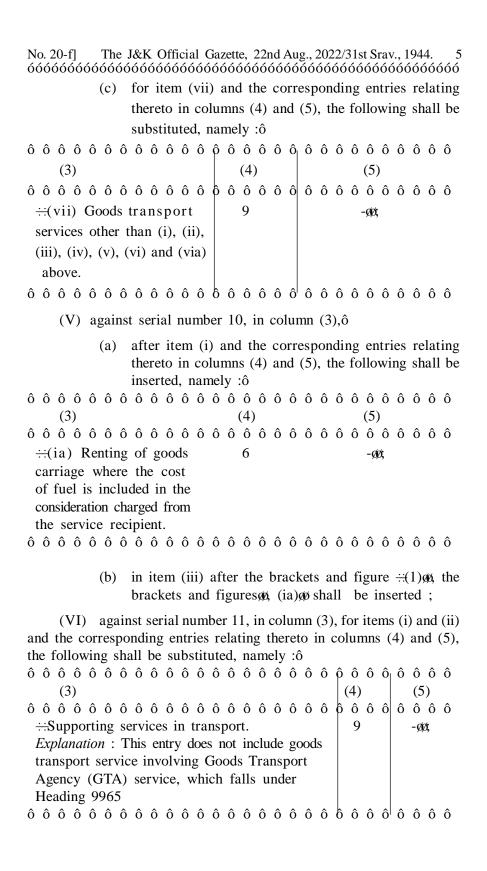
Provided further that invoice for supply of the service charging Central Tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the Financial Year 2022-2023 but in such a case the supplier shall exercise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

 $\hat{0} \ \hat{0} \$

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

Explanation no. (iv)] \$\phi\$;

 $\hat{0} \ \hat{0} \$



- - (VII) against serial number 15, in column (3),ó
 - (a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;
 - (b) in item (vii) the brackets and figures ∷(i)ø shall be omitted;
 - (VIII) against serial number 26, in column (3), in item (i), subitems (e), (ea) and (h) shall be ommitted;
 - (IX) after serial number 31, and the entries relating thereto, the following serial number and entries shall be inserted, namely :ô

ô ô ô ô ô ô ô ô	ô ô ô ô ô ô ô ô ô	ô ô ô	ô ô ô ô ô ô ô ô
(1) (2)	(3)	(4)	(5)
ô ô ô ô ô ô ô ô ô	ô ô ô ô ô ô ô ô ô ô	ôôôô	ô ô ô ô ô ô ô ô ô
Heading Heading	Services provided by	2.5	The credit of iput
9993	a clinical establishment		tax charged on goods
	by way of providing		and services used in
	room [other than		supplying the service
	Intensive Care Unit		has not been taken
	(ICU)/Critical Care Unit		
	Neo natal Intensive Care		Explanation No. (iv)]ø;
	Unit (ICCU)/Neo natal		[Please refer to
	Intensive Care Unit		Explanation no. (iv)]ø
;			•
	(NICU)] having room		
	charges exceeding		
	Rs. 5000 per day to a		
	person receiving health		
	care services.		
$\hat{0} \hat{0} \hat{0} \hat{0} \hat{0} \hat{0} \hat{0} \hat{0} $	ô ô ô ô ô ô ô ô ô	lôôôô	ô ô ô ô ô ô ô ô
(X) against se	erial number 32, in col	umn (3)	,ó

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

(3)	(4)	(5)
	ô ô ô ô	ô ô ô ô
::(ia) 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.	6	-";

- (b) in item (ii) after the brackets and figures ::(i), ∞, the word, brackets and figure ::and (ia), ∞ shall be inserted;
- (B) In paper aph 4, relating to *Explanation*, after clause (xxxvi), the following clauses shall be inserted, namely :ô

∴(xxxvii) ÷print mediaø means,ô

No. 20-f] The J&K Official Gazette, 22nd Aug., 2022/31st Srav., 1944. 7

- (i) -bookø 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) inewspaperø 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;

∴(xxxix) ±health care servicesø means,ô

any service by way of diagnosis or treatment or case 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.

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

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.ó

Date	
	:0

- 1. I/we______(name of Person), authorised representative of M/s______have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year_____under forward charge in accordance with Section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
- 2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name :ô

GSTIN:ó

PAN No.:

Signature of Authorised representative :

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgement of jurisdictional GST Authority)

Note :ô The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022

This notification shall deemed to have come into force with effect from the 18th July, 2022.

(Sd.) VIVEK BHARADWAJ, IAS,

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