

EXTRAORDINARY

REGD. NO. JK6633



**THE
JAMMU AND KASHMIR OFFICIAL GAZETTE**

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Separate paging is given to this part in order that it may be filed
as a separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT⁶ FINANCE DEPARTMENT

Notification

Srinagar, the 7th of February, 2022.

SO653.6 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

2 The J&K Official Gazette, 7th Feb., 2022/18th Magha, 1943. [No. 45-f
the recommendations of the Council, and in supersession of Notification
SO-416, dated the 9th December, 2021, hereby makes the following
amendments in the notification No. SRO-GST-11, dated the 8th of July,
2017, namely :ô

In the said notification, in the Table against serial number 3,ô

1. in column (3), in the heading "Description of Services", in items (iii), (vi), (ix) and (x), for the words "Union Territory, a local authority, a Governmental Authority or a Government Entity" the words "Union Territory or a local authority" shall be substituted ;
2. in column (3), in the heading "Description of Services", in item (vii), for the words "Union Territory, local authority, a Governmental Authority or a Government Entity" the words "Union Territory or a local authority" shall be substituted ;
3. in column (5), in the heading "Conditions", the entries against items (iii), (vi), (vii), (ix) and (x), shall be omitted.

2. This notification shall deem to have come into force with effect from the 1st day of January, 2022.

(Sd.) ATAL DULLOO, IAS,
Financial Commissioner to Government
(Additional Chief Secretary),
Finance Department.