



Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Jammu

**Notification**  
Jam mu, the 28<sup>th</sup> March, 2018

SRO 147.- In 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 hereby makes the following rules further to amend the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely:-

1. Save as otherwise provided in these rules, they shall come into force on the date of publication of Central Goods and Services Tax (Third Amendment) Rules 2018 in the Central Gazette.

2. (i) in rule 45, in sub-rule (1), after the words, "where such goods are sent directly to a job worker", occurring at the end, the following shall be inserted, namely:-

" , and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.";

(ii) in rule 124 –

(a) in sub-rule (4), in the first proviso, after the words "Provided that", the letter "a" shall be inserted;

(b) in sub-rule (5), in the first proviso, after the words "Provided that", the letter "a" shall be inserted;

(iii) for rule 125, the following rule shall be substituted, namely:-

**"125. Secretary to the Authority.-** An officer not below the rank of Additional Commissioner (working in the Directorate General of Safeguards) shall be the Secretary to the Authority.";

(iv) in rule 127, in clause (iv), after the words "to furnish a performance report to the Council by the tenth", the word "day" shall be inserted;

