



**THE  
JAMMU AND KASHMIR GOVERNMENT 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 SECRETARIAT—DEPARTMENT OF LAW, JUSTICE AND  
PARLIAMENTARY AFFAIRS  
(Legislation Section)

Jammu, the 13th November, 2018.

The following Act has been assented to by the Governor on  
13th November, 2018 and is hereby published for general information :—

**THE JAMMU AND KASHMIR GOODS AND SERVICES TAX  
(AMENDMENT) ACT, 2018**

(Governor Act No. XXV of 2018)

[13th November, 2018.]

Enacted by the Governor in the Sixty-ninth Year of the Republic of  
India.

An Act to amend the Jammu and Kashmir Goods and Services Tax Act, 2017.

In exercise of the powers vested under Proclamation No. P-1/18 of 2018 dated 20th June, 2018, the Governor is pleased to enact as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Jammu and Kashmir Goods and Services Tax (Amendment) Act, 2018.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government may, by notification in the Government Gazette, appoint :

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. *Amendment in section 2, Act No. V of 2017.*—In section 2 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the principal Act’),—

(a) in clause (4) for the words “the Appellate Authority and the Appellate Tribunal”, the words, “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted ;

(b) in clause (17), for sub-clause (viii), the following sub-clause shall be substituted, namely :—

“(viii) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club.”

(c) clause (18) shall be omitted ;

(d) in clause (35), for the word, brackets and letter “clause (c)”, the word, brackets and letter “clause (b)” shall be substituted ;

