



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Jammu, the 23rd of April, 2019

303

SRO In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the SRO notification No.SRO - GST - 1 DATED 08.07.2017 ; namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), as prescribed in SRO notification No. <u>291</u> dated <u>16.4.2019</u> issued by Finance Department, Government of Jammu and Kashmir</p> <p><i>Explanation.</i> For the purpose of this entry,-</p> <p>(i) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term. "Real Estate Project (REP)" shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act. 2016 (16 of 2016).</p> <p>(iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.</p>

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This notification shall be deemed to have come into force w.e.f. 1st day of April, 2019.

By Order of the Government of Jammu & Kashmir.

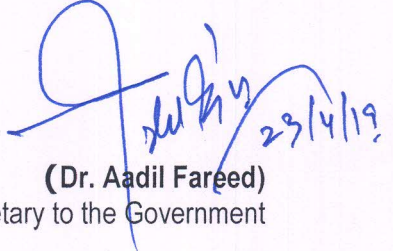
Sd/-
(Dr. Arun Kumar Mehta) IAS,
Principal Secretary to the Government

No: ET/Estt/GST/119/noti-III

Dated: 23.04.2019

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, State Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (S).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to Principal Secretary to Government, Finance Department.
20. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)
Deputy Secretary to the Government