



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification
Jammu, the 15th November, 2017

SRO 467.-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. In the Jammu and Kashmir Goods and Services Tax Rules, 2017, -
 - (i) in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-

“Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.”;
 - (ii) in rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted;
 - (iii) after rule 97, the following rule shall be inserted, namely:-

“97A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;
 - (iv) after rule 107, the following rule shall be inserted, namely:-

“107A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;
 - (v) after rule 109, the following rule shall be inserted, namely:-

