



Government of Jammu and Kashmir
Finance Department

Notification
Srinagar, the 22nd of August, 2017

SRO-GST-4(Rate).- In exercise of the powers conferred by sub-section (1) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on the recommendations of the Council, hereby makes the following amendment in the notification SRO-GST 13 dated the 8th July, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets "goods transport agency (GTA)" the words and figure ", who has not paid central tax at the rate of 6%," shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

"(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

This notification shall come into force with effect from 22nd August 2017.

By order of the Government of Jammu and Kashmir.

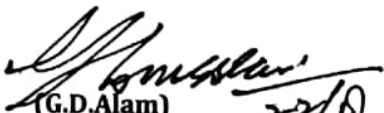
Sd/-
(Navin K. Choudhary) IAS
Principal Secretary to Government
Finance Department

Dated:-22-08-2017

No. ET/Estt/GST-119/2017

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. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar
10. Commissioner, Commercial Taxes, J&K Srinagar.
11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
13. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Commissioner/Secretary to Government, Finance Department.
22. Government Order file/Stock file/Incharge website.


(G.D. Alam)
Under Secretary to the Government