

EXTRAORDINARY

REGD. NO. JK—33



**THE
JAMMU & 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

Srinagar, the 28th September, 2016.

The following Ordinance as promulgated by the Governor on 28th September, 2016 and is hereby published for general information :—

**THE JAMMU AND KASHMIR VALUE ADDED TAX
(AMENDMENT) ORDINANCE, 2016**

Ordinance No. I of 2016

[28th September, 2016.]

Promulgated by the Governor in the Sixty-seventh Year of the Republic of India.

An Ordinance to amend the Jammu and Kashmir Value Added Tax Act, 2005.

Whereas, the State Legislature is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by section 91 of the Constitution of Jammu and Kashmir, the Governor is pleased to promulgate the following Ordinance :—

1. *Short title and commencement.*—(1) This Ordinance may be called the Jammu and Kashmir Value Added Tax (Amendment) Ordinance, 2016.

(2) It shall come into force at once.

2. *Amendment in section 3, Act III of 2005.*—In the Jammu and Kashmir Value Added Tax Act, 2005, in section 3, in sub-section (2),—

“(i) in clause (b), the word “and” shall be omitted ;

(ii) after clause (b), the following clause shall be inserted, namely :—

“(c) Assistant Commissioners ; and”

(iii) the existing clause (c) shall be renumbered as clause (d).”

GOVERNOR.

(Sd.) ACHAL SETHI,

Special Secretary to Government,
Department of Law, Justice and Parliamentary Affairs.