



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification
Jammu, the 28th of February, 2019

SRO 147.-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 on the recommendation of the council hereby makes the following rules 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 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words "Composition", the words, "Composition Levy" shall be substituted.

2. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word "goods", the words, "goods and services" shall be substituted.

3. In the said rules, in rule 8, in sub rule (1),-

(a) the first proviso shall be omitted;

(b) in the second proviso, for the words "Provided further", the word "Provided" shall be substituted.

4. In the said rules, for rule 11, the following rule shall be substituted, namely:-

"11 Separate registration for multiple places of business within a State or a Union territory.-(1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

(a) such person has more than one place of business as defined in clause (85) of section 2;

(b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;

(c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation.- For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in FORM GST REG-01 in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule".

5. In the said rules, after rule 21, the following rule shall be inserted, namely:-

