



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification
Jammu, the 22nd of January, 2019

SRO **73** .-In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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, and on being satisfied that it is necessary in the public interest to do so, hereby makes the following amendments in the notification . SRO-GST-11 dated: 08-07-2017, namely:-

- (i) in the Table, -
- (a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;
- (b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;
- (c) against serial number 8, -
- (A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]”;

- (B) in column (3), in item (vii), after the brackets and figures “(iv),”, the brackets and figures “(iva),” shall be inserted;

