

**GOVERNMENT OF JAMMU AND KASHMIR**  
**FINANCE DEPARTMENT**  
**Civil Secretariat, J&K.**

**NOTIFICATION**

Jammu, the 12<sup>th</sup> of January, 2024

**S.O. 51** .- In exercise of the powers conferred by sub-section (5) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Jammu and Kashmir, Finance Department, SRO-GST 17/2017, dated the 08th July, 2017, namely:-

In the said notification,

i. in clause (i), for the words "omnibus or any other motor vehicle", the words "or any other motor vehicle except omnibus" shall be substituted;

(ii.) after clause (i), the following clause shall be inserted, namely: -

"(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.";

(iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -

"(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).".

2. This notification shall deemed to have come into force with effect from the 20th day of October, 2023.

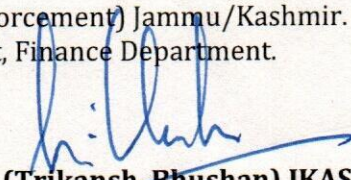
By order of the Government of Jammu and Kashmir.

*Sd/-*  
**(Santosh D Vaidya) IAS**  
**Principal Secretary to the Government**  
**Finance Department**  
Dated: - 12 - 01 - 2024

No: FD-ST/34/2021(Part-I)

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners (Additional Chief Secretaries), J&K.
3. All Principal Secretaries to the Government, J&K
4. Principal Secretary to Hon'ble Lt. Governor, J&K.
5. All Commissioner/Secretaries to Government, J&K.
6. Joint Secretary, J&K, MHA, GoI, New Delhi.
7. Commissioner, State Taxes Department, J&K, Srinagar.
8. Excise Commissioner, J&K, Srinagar
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Principal Secretary to Government, Finance Department.
11. Incharge website, Finance Department.

  
**(Trikansh Bhushan) JKAS**  
Under Secretary to Government  
Finance Department