

Government of Jammu and Kashmir,
Finance Department,
Civil Secretariat, Jammu/ Srinagar

NOTIFICATION

Jammu/Kashmir 18th of March/2025- Tax (Rate)

S.O.- 67 In exercise of the powers conferred by sub-section(1), sub-sections (3) and (4) of section 9, sub-section (I) of section 11, sub-section(5) of section 15, sub-section (1) of section 16 and section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No V of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Finance Department GST-SRO-11 Tax (Rate), dated the 8th of July 2017, namely:-

1. In the said notification, in the Table, against serial number 8,

- i. after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
"(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	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] ."

- ii. in column (3), in item (vii), after the brackets and figures" (iva)," the brackets and figures "(ivb)," shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 10th day of October, 2024.


Sd/-
(Santosh D Vaidya) IAS
Principal Secretary to the Government

No:- FD-ST/34/2021-03- Part-1(241754)
Copy to the:-

Dated:- 18-03-2025

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 07/2024-CTR Dt.08.10.2024).
2. All Financial Commissioners (ACF) UT of J&K .
3. Principal Secretary to Hon'ble Lt. Governor.
4. Principal Secretary to Hon'ble Chief Minister.
5. All Principal secretaries/Commissioner/Secretaries to Government.
6. Joint Secretary, J&K, MHA, GOI, New Delhi.
7. Divisional Commissioner, Jammu/Kashmir.
8. Commissioner, State Taxes Department, J&K.
9. Commissioner, Excise Department, J&K,

- 10. Additional Commissioner, State Taxes (Administration & Enforcement)
Jammu/Kashmir.
- 11. Private Secretary to the Principal Secretary to Government, Finance
Department.
- 12. Incharge Website, Finance Department.


(Mohammad Amin) JKAS
Deputy Secretary to the Government,
Finance Department