

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

NOTIFICATION

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

S.O (E). 69 - In exercise of the powers conferred by sub-section (3) 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 Finance Department, number SRO-GST-13 Tax (Rate), dated the 8th July, 2017, namely: -

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5AB	Service by way of renting of any immovable property other than residential dwelling.	Any unregistered person.	Any registered person."

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
Finance Department

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

Dated:- 18-03-2025

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 09/2024-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