

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

**NOTIFICATION**  
Jammu/Srinagar , the 13<sup>th</sup> of June 2025

**S.O 163**-In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services 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 amendments in the notification of the Government of Jammu and Kashmir, Finance Department SRO-GST-**No. 36(Rate)**, dated the **29<sup>th</sup> January, 2018**, namely :-

In the said notification, in the TABLE, against S. No. 4, in column (4), for the entry "6%", the entry "9%" shall be substituted.

This notification shall be deemed to have come into force with effect from 16th January, 2025.

**By Order of the Government of Union Territory of Jammu and Kashmir**

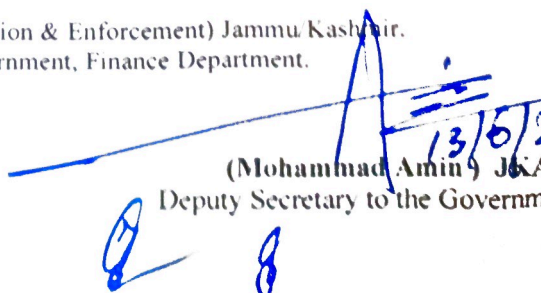
Sd/-  
(Santosh D Vaidya ) IAS  
Principal Secretary to the Government  
Finance Department

No:- FD-ST/34/2021-03- Part-2(7275094)

Dated:- 13 , -06-2025

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 04/2025-Central Tax (Rate) dated 16.01.2025.
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) J&KAS  
Deputy Secretary to the Government  
13/6/2025  
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