

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

NOTIFICATION
Jammu/Srinagar, the 13th of June 2025

S.O 165. In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 amendment further to amend the notification number 12/2017- Tax (Rate), of the Government of Jammu and Kashmir Finance Department, dated the 08th July, 2017, namely:—

- i. In the said notification, in the table,-
- A. against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;
- B. after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”

- C. against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

“(f) a training partner approved by the National Skill Development Corporation.”

- ii. in paragraph 2 of the said notification,
- A. item (w) shall be omitted with effect from the 1st day of April, 2025;
- B. after item (zj), the following item shall be inserted, namely: -

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

This notification shall come into force with effect from the 16th day of 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 06/2025-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) JKAS
Deputy Secretary to the Government