

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

NOTIFICATION
Jammu/Srinagar, the 13th of June 2025

S.O 166 .- 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. Vof 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 17/2017-Tax (Rate), of the Government of Jammu and Kashmir Finance Department, dated the 28th June, 2017, namely:-

1. In the said notification, in the *Explanation*, for item (c), the following shall be substituted, namely,-

“specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number 11/2017- Tax (Rate) dated 08.07.2017”.
2. This notification shall come into force with effect from the 1st day of April, 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
Dated:- 13 -06-2025

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

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 08/2025-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