

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

NOTIFICATION
Jammu/Srinagar, the 13th of June, 2025

S.O. 167 .-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 number 13/2017- Tax (Rate), of the Government of Jammu and Kashmir, Finance Department, dated the 08th July, 2017, namely:-

In the said notification, in the Table,-

- A. against serial number 4, in column (3), after the words "Any person", the words "other than a body corporate" shall be inserted.
- B. against serial number 5AB, in column (4), after the words "Any registered person", the words "other than a person who has opted to pay tax under composition levy" shall be inserted.

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

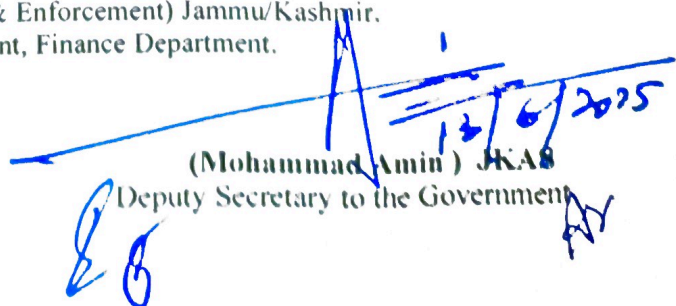
Sd/-
(Santosh D Vaidya) IAS
Principal Secretary to the Government
Finance Department

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 07/2025-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