

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

**NOTIFICATION**

**Dated 17<sup>th</sup> of September, 2025**

S.O. 230.- In exercise of the powers conferred by sub-section (1) of section 11 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 Government of Jammu and Kashmir, Finance Department, No. SRO-GST- 3/2017-Tax (Rate), dated the 8th July, 2017, namely:-

In the said notification, in the TABLE, against S. No. 1, for the entry under column (4), the entry "9 %" shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025.

**By order of the Government of Jammu and Kashmir**

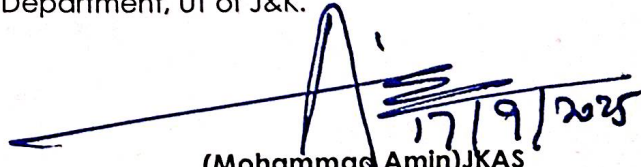
**Sd/-**  
**(Santosh D Valdyia), IAS**  
Principal Secretary to Government.

No: FD-ST/138/2025-03 (CC No. 7682586)

Dated: 17 .09.2025

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to the CBIC Notification No. 11/2025-Central Tax (Rate), Dated: 17th September, 2025).
2. All Financial Commissioners.
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal Secretaries/Commissioner/Secretaries to Government.
5. Joint Secretary, J&K, MHA, GOI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes Department, J&K.
8. Excise Commissioner, J&K, Jammu/Kashmir.
9. Special Secretary to Hon'ble Chief Minister, J&K.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir..
11. Private Secretary to the Principal Secretary to the Government, Finance Department.
12. Incharge Website, Finance Department/State Taxes Department, UT of J&K.

  
**(Mohammad Amin) JKAS**  
Deputy Secretary to the Government.