

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

NOTIFICATION

Dated 17th of September, 2025

S.O. **236** 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. 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-17/2017-Tax (Rate), dated the 8th July, 2017, namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

"(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Jammu and Kashmir Goods and Services Tax Act, 2017".

2. This notification shall come into force with effect from the 22nd day of September 2025.

By order of the Government of Jammu and Kashmir

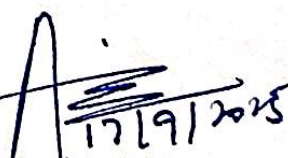
Sd/-
(Santosh D Vaidya), IAS
Principal Secretary to Government.

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. 17/2025-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.
