

Government of Jammu and Kashmir **Finance Department**

Civil Secretariat, Jammu.

Notification Srinagar, the 8th July, 2017

SRO -GST-8.- In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017:

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

The notification shall come into force at once.

By order of the Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary), IAS

Commissioner/Secretary to Government, Finance Department.

No: ET/Estt/119/2017 Dated: 08 - 07 - 2017.

Copy to the:-

- 1. Secretary, GST Council, New Delhi.
- 2. All Financial Commissioners.
- 3. Principal Resident Commissioner, J&K Government, New Delhi.
- 4. Principal Secretary to Hon'ble Governor.
- 5. All Principal Secretaries to Government.
- 6. Principal Secretary to Hon'ble Chief Minister.
- 7. All Commissioner/Secretaries to Government.
- 8. Divisional Commissioner, Jammu/Kashmir.
- 9. Excise Commissioner, J&K, Srinagar.
- 10. Commissioner, Commercial Taxes, J&K, Srinagar.
- 11. Additional Commissioner Commercial Taxes (Adm) Jammu/Kashmir.
- 12. Additional Commissioner Commercial Taxes Tax Planning, J&K.
- 13. Private Secretary to Hon'ble Minister for Finance.
- 14. Private Secretary to Hon'ble Minister of State for Finance.

- 15. President Kashmir Chamber of Commerce & Industry, Kashmir.
- 16. President Federation of Industry, Kashmir.
- 17. President Chamber of Commerce and Industry, Jammu.
- 18. President Industries Association Bari Brahmana/Samba.
- 19. President Tax Bar Association, Jammu/Srinagar.
- 20. General Manager, Government Press Jammu/Kashmir.
- 21. Private Secretary to Commissioner/Secretary to Government, Finance Department.
- 22. Government order file/Stock/Finance website.

(Dr. Aadil Fareed) Under Secretary to Government.

Finance Department.