

GOVERNMENT OF JAMMU AND KASHMIR FINANCE DEPARTMENT Civil Secretariat, Srinagar/Jammu

Jammu: 019 Srinagar: 0194-2473690, 2452235 20

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The Commissioner. Commercial Taxes. J&K, Srinagar

ET/Estt/119/2017-II/GST

Dated: 19 -03-2018

Subject:-

Clarification to Proviso to Para 3.1 of SRO 519 dated 21-12-2017, SRO

521 dated 21-12-2017 and SRO 63 dated 05-02-2018

Sir,

Some doubts have been raised with regard to the Interpretation of Proviso to para 3.1 of SRO 519 dates 21-12-2017, SRO 521 dated 21-12-2017 and SRO 63 dated 05-02-2018. The said proviso is recasted as follows:

> "Provided further that the Industrial Units shall not be eligible for the scheme if its making supply of services or supply of interstate supplies of finished goods either directly or through Intermediaries or through proxies"

For the purpose of clarification, it is emphasised that the reimbursement dalm to the industrial units, making supplies of finished goods partly interstate and partly within the state, shall be admissible in proportion to the supplies made within the state of J&K exclusively for the local consumption.

Dars faithfully

Dr Aadil Fareed Under Secretary to Government

Finance Department