



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 314 দিশপুৰ, সোমবাৰ, 18 জুন, 2018, 28 জেঠ, 1940 (শক)
No. 314 Dispur, Monday, 18th June, 2018, 28th Jaistha, 1940 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
LEGISLATIVE DEPARTMENT ::: LEGISLATIVE BRANCH :: DISPUR

NOTIFICATION

The 18th May, 2018

No. LGL.274/2015/29.— The following Central Act Published in the Gazette of India is hereby republished in the State Gazette for general information.

THE CENTRAL GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR ACT, 2017

(ASSENTED TO ON 23RD AUGUST, 2017 ACT NO. 26 OF 2017)

AN

ACT

to provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017. Short title and commencement.

(2) It shall be deemed to have come into force on the 8th day of July, 2017.

12 of 2017.

2. (1) The Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act) and all rules, notifications and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir. Extension and amendment of Central Goods and Services Tax Act, 2017.

(2) With effect from the date of commencement of this Act, in the principal Act,—

(a) in section 1, in sub-section (2), the words “except the State of Jammu and Kashmir” shall be omitted;

(b) in section 22, in the *Explanation*, in clause (ii), after the word “Constitution”, the words “except the State of Jammu and Kashmir” shall be inserted;

(c) in section 109, in sub-section (6),—

(i) after the words “each State or Union territory”, the words “except for the State of Jammu and Kashmir” shall be inserted;

(ii) in the first proviso, for the words “Provided that”, the following shall be substituted, namely:—

“Provided that for the State of Jammu and Kashmir, the State Bench of the Goods and Services Tax Appellate Tribunal constituted under this Act shall be the State Appellate Tribunal constituted under the Jammu and Kashmir Goods and Services Tax Act, 2017:

Provided further that”;

(iii) in the second proviso, for the words “Provided further that”, the words “Provided also that” shall be substituted.

Repeal and saving.

3. (1) The Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 is hereby repealed. Ord. 3 of 2017.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

S. M. BUZAR BARUAH,

Commissioner & Secretary to the Government of Assam,
Legislative Department, Dispur.