



# **CGST** **(EXTENSION TO JAMMU AND KASHMIR)** **ACT, 2017**





रजिस्ट्री सं. डी. एल(एन)04/0007/20037

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE (Legislative Department)

*New Delhi, the 24th August, 2017/Bhadra 2, 1939 (Saka)*

The following Act of Parliament received the assent of the President on the 23rd August, 2017, and is hereby published for general information:—

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

No. 26 of 2017

[23rd August, 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.

DR. G. NARAYANA RAJU,  
*Secretary to the Govt. of India.*

