



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLVI Aizawl, Friday 11.8.2017 Sravana 20, S.E. 1939, Issue No. 414

NOTIFICATION

No. H. 12017/55/2016-LJD, the 7th August, 2017. The following Ordinance is hereby re-published for general information.

“The Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 (3 of 2017)”.

Zahmingthanga Ralte,
Joint Secretary to the Govt. of Mizoram.

MINISTRY OF LAW AND JUSTICE **(Legislative Department)**

New Delhi, the 8th July, 2017/Ashadha 17, 1939 (Saka)

THE CENTRAL GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR) ORDINANCE, 2017 No. 3 of 2017

Promulgated by the President in the Sixty-eighth Year of the Republic of India.

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

WHEREAS the Central Goods and Services Tax has been introduced in the whole of India except the State of Jammu and Kashmir with effect from the 22nd day of June, 2017;

AND WHEREAS the Legislative Assembly of the State of Jammu and Kashmir has passed the resolution adopting the provisions of the Constitution (One Hundred and First Amendment) Act, 2016;

AND WHEREAS the Constitution (Application to Jammu and Kashmir) Amendment Order, 2017 has been issued by the President extending the provisions of the Constitution (One Hundred and First Amendment) Act, 2016 to the State of Jammu and Kashmir:

AND WHEREAS the State of Jammu and Kashmir has proposed to implement the goods and services tax in the said State with effect from the 8th day of July, 2017;

AND WHEREAS the provisions of the Central Goods and Services Tax Act, 2017 are required to be extended to the State of Jammu and Kashmir;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title
and com-
mencement.

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

(2) It shall come into force at once.

Extension and
amendment of
the Central
Goods and
Services Tax
Act, 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.

12 of 2017.

(2) With effect from the date of commencement of this Ordinance, 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 (iii), 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.

PRANAB MUKHERJEE,
President.

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