

Amend notification no. 2/2017- Central Tax in order to notify jurisdiction of Jammu Commissionerate over UT of J&K and UT of Ladakh

Notification No: 51/2019 – CT Classification: Others Date: 31-10-2019

G.S.R.....(E). - In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. <u>02/2017- Central Tax</u>, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely:–

In the said notification, in Table II, in column (3), in serial number 51, for the words "State of Jammu and Kashmir", the words "Union territory of Jammu and Kashmir and Union territory of Ladakh" shall be substituted.

Note: - The principal notification No. <u>02/2017-Central Tax</u>, dated the <u>19th June</u>, <u>2017</u> was published in the Gazette of India, Extraordinary, vide number G.S.R. 609(E), dated the 19th June, 2017 and was last amended by notification No. <u>04/2019-Central Tax</u>, dated the 29th January, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 64(E), dated the <u>29th January</u>, 2019.