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C¢üÀÄZÀÉ

(PÀÁðlPÀgÁd¡¥ÀæªÀÁAPÀ23£ÉÆ£ÀÉgï 2017, ¨ÁUÀ IV, ¥ÀÄl ¸ÀSÉÆ65)

¸ÀSÉ¸ÀªÀÄAE 31 PÉÆÁ¥À2017, ¨ÉÃUÀÄgÀ ¢£ÁAPÀ15-09-2017

¨Ágv ¸PÁðgz Uemï£ «±Ãµ ¸AaPAiÄ ¨ÁU-II ¸P£ï (1) g° ¥Bd ªÁz F P¼PAq The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017 (No. 27 of 2017) ¢£ÁAP:24-08-2017C£Ä ¸Áªðd¤Pg ªiÁ»wUÁV P£ÁðlP gÁd¡¥væ° ªÄgÄ ¥Bm¸¯ÁVz.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 24*th 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 INTEGRATED GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR) ACT, 2017

NO. 27 OF 2017

[23rd *August,* 2017.]

An Act to provide for the extension of the Integrated 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:—

Short title and commencement.

1. (*1*) This Act may be called the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.

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

Extension and amendment of Integrated Goods and Services Tax Act, 2017.

13 of 2017.

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

(*2*) With effect from the date of commencement of this Act, in the principal Act, in section 1, in sub-section (*2*), the words "except the State of Jammu and Kashmir" shall be omitted.

Repeal and saving.

Ord. 4 of 2017.

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 (*1*) The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 is hereby repealed.

(*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.

P.R. 87
SC - 20

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