

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

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ARRANGEMENT OF SECTIONS

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SECTIONS

1. Short title and commencement.
2. Extension and amendment of Central Goods and Services Tax Act, 2017.
3. Repeal and saving.

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

ACT 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. Short title and commencement.**—(1) This Act may be called the Central 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.

**2. Extension and amendment of Central Goods and Services Tax Act, 2017.**—(1) The Central Goods and Services Tax Act, 2017 (12 of 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\*.

(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.

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The Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 (Ord. 3 of 2017) is hereby repealed.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

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\*. *Vide* notification No. S.O. 3912(E), dated 30th October, 2019, this Act is made applicable to the Union territory of Jammu and Kashmir and the Union territory of Ladakh..