

Bill No. 155-F of 2017

THE INTEGRATED GOODS AND SERVICES TAX
(EXTENSION TO JAMMU AND KASHMIR)
BILL, 2017

(AS PASSED BY THE HOUSES OF PARLIAMENT—

LOK SABHA ON 2 AUGUST, 2017

DEEMED TO HAVE BEEN PASSED BY

THE HOUSES ON 18 AUGUST, 2017)

ASSENTED TO
ON 23 AUG., 2017
ACT No. 27 OF 2017

Bill No. 155-F of 2017

**THE INTEGRATED GOODS AND SERVICES TAX (EXTENSION TO
JAMMU AND KASHMIR) BILL, 2017**

(AS PASSED BY THE HOUSES OF PARLIAMENT)

A

BILL

*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:—

1. (1) This Act may be called the Integrated 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.

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.

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

(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.

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 (1) The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 is hereby repealed.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

Ord. 4 of
2017.

A

BILL

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

(As passed by the Houses of Parliament)

GMGIPMRND—2169LS(S3)—28-08-2017.