



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

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Separate paging is given to this part in order that it may be filed as a separate compilation

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PART III

Laws, Regulations and Rules passed thereunder.

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT- DEPARTMENT OF LAW, JUSTICE AND  
PARLIAMENTARY AFFAIRS

Srinagar, the 25<sup>th</sup> August, 2011.

The following Ordinance as passed by the Governor on 25<sup>th</sup> August, 2011 and is hereby published for general information:-

**THE JAMMU AND KASHMIR VALUE ADDED TAX  
(AMENDMENT) ORDINANCE, 2011.**

[Ordinance No. II of 2011]

Promulgated by the Governor in the Sixty-second Year of the Republic of India.

An Ordinance to amend the Jammu and Kashmir Value Added Tax Act, 2005.

Whereas, the State Legislature is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by section 91 of the Constitution of Jammu and Kashmir, the Governor is pleased to promulgate the following Ordinance:-

1. ***Short title and commencement:*** (1) This Ordinance may be called the Jammu and Kashmir Value Added Tax (Amendment) Ordinance, 2011.

(2) It shall come into force at once.

2. ***Amendment of section 55, Act III of 2005.*** — In sub-section (1) of section 55 of the Jammu and Kashmir Value Added Tax Act, 2005, for the words “within the country”, the words “within the country or where such goods are sold or supplied across Line of Actual Control (LOC)” shall be substituted.

GOVERNOR

Sd/-  
Achal Sethi,  
Deputy Legal Remembrancer,  
Department of Law, Just and  
Parliamentary Affairs.