

Bill Summary

The Central Goods and Services Tax (Extension to Jammu and Kashmir) Bill, 2017

- The Central Goods and Services Tax (Extension to Jammu and Kashmir) Bill, 2017 was introduced in Lok Sabha by Minister of Finance, Mr. Arun Jaitley, on July 31, 2017. It amends the Central Goods and Services Tax Act, 2017. The Act provides for the levy of the Central Goods and Services Tax on supplies of goods and services within a state. The Bill replaces the Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017. It shall be deemed to have come into force on July 8, 2017, the date on which the Ordinance was promulgated.
- **Extension to Jammu and Kashmir:** The Central Goods and Services Tax Act, 2017 applies to the whole of India except Jammu and Kashmir. The Bill extends the provisions of the Act to Jammu and Kashmir as well.

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