

Ordinance Summary

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

- The Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 was promulgated on July 8, 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.
- **Extension to Jammu and Kashmir:** The Central Goods and Services Tax Act, 2017 applies to the whole of India except Jammu and Kashmir. The Ordinance extends the provisions of the Act to Jammu and Kashmir as well.

DISCLAIMER: This document is being furnished to you for your information. You may choose to reproduce or redistribute this report for non-commercial purposes in part or in full to any other person with due acknowledgement of PRS Legislative Research ("PRS"). The opinions expressed herein are entirely those of the author(s). PRS makes every effort to use reliable and comprehensive information, but PRS does not represent that the contents of the report are accurate or complete. PRS is an independent, not-for-profit group. This document has been prepared without regard to the objectives or opinions of those who may receive it.