

THE INTEGRATED 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 Integrated Goods and Services Tax Act.
3. Repeal and saving.

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

ACT NO. 27 OF 2017

[23rd August, 2017.]

An Act 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. Short title and commencement.**—(1) This Act may be called the Integrated 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 Integrated Goods and Services Tax Act.**—The Integrated Goods and Services Tax Act, 2017 (13 of 2017) hereinafter referred to as the principal Act) and all rules, notifications, schemes and orders made hereunder 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, in section 1, in sub-section (2), the words “except the State of Jammu and Kashmir\*” shall be omitted.

**3. Repeal and saving.**—(1) The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance (Ord. 4 of 2017) is hereby repealed.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.