

AS PASSED BY LOK SABHA  
ON 02.08.2017

**Bill No. 155-C of 2017**

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

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. 5

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**3.** (1) The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 is hereby repealed.

5 Ord. 4 of  
2017.

(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.

LOK SABHA

---

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 Lok Sabha)*