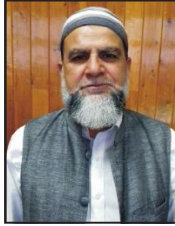


Parvez Iqbal Khateeb
IAS



Commissioner Commercial Taxes
Jammu & Kashmir
Government



FOREWORD

Mr. Subash C. Dutta, one of the senior most Advocates particularly in the sphere of indirect taxes has come up with an idea of compilation of the legislations relating to Goods & Services Tax including the Jammu and Kashmir State Goods & Services Tax Act, 2017. The inclusion of a brief on the Goods & Services Legislations and a detailed set of the frequently asked questions makes the compilation more meaningful. GST being a new concept, the approaches to various aspects of its interpretation shall evolve with passage of time. However, the fundamentals with regard to the legislations are expected to remain by and large same. This compilation as such shall serve as a master guide for all the stakeholders for quite some time. I hope that Shri Dutta shall keep the endeavor of updation of this book in his future plans so that time to time developments also get added to the compendium for the benefit of users including the taxation authorities of the State. The efforts of Shri Dutta in bringing out this edition of first ever compilation on the subject in the State is appreciable and I wish him all the success in the endeavor. For this he deserves to be complemented and it is my privilege to do so.

Srinagar
July 26, 2017

(P.I. Khateeb) IAS
Commissioner Commercial Taxes, J&K