

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**Notification No. 51/2019 – Central Tax**

**New Delhi, the 31<sup>st</sup> October, 2019**

G.S.R.....(E). - In exercise of the powers under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2017- Central Tax, dated the 19<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19<sup>th</sup> June, 2017, namely:—

In the said notification, in Table II, in column (3), in serial number 51, for the words “**State of Jammu and Kashmir**”, the words “**Union territory of Jammu and Kashmir and Union territory of Ladakh**” shall be substituted.

[F. No. 20/06/17/2018 -GST(Pt.I)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No. 02/2017-Central Tax, dated the 19<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 609(E), dated the 19<sup>th</sup> June, 2017 and was last amended by notification No. 04/2019-Central Tax, dated the 29<sup>th</sup> January, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 64(E), dated the 29<sup>th</sup> January, 2019.