

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

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:—

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 (1) The Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 is hereby repealed.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