SRO *368*. In exercise of the powers conferred by section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Jammu and Kashmir Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quarter for which details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing details in FORMGSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July - September, 2018</td>
<td>31&lt;sup&gt;st&lt;/sup&gt; October, 2018</td>
</tr>
<tr>
<td>2</td>
<td>October - December, 2018</td>
<td>31&lt;sup&gt;st&lt;/sup&gt; January, 2019</td>
</tr>
<tr>
<td>3</td>
<td>January - March, 2019</td>
<td>30&lt;sup&gt;th&lt;/sup&gt; April, 2019</td>
</tr>
</tbody>
</table>

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified.

This notification shall come into force w.e.f. 10<sup>th</sup> day of August, 2018.


Sd/-

(Navin K. Choudhary), IAS
Principal Secretary to Government
Finance Department
Dated: 04.09.2018

No: ET/Estt/119/2017

Copy to the:-
1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
8. Excise Commissioner, J&K.
9. Commissioner, Commercial Taxes, J&K.
12. Pvt. secretary to Hon'ble Advisor (V).
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
19. Private Secretary to Principal Secretary to Government, Finance Department.

(Dr. Aadil Fareed)
Under Secretary to Government