Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 25th of September, 2018

SRO 43a. - In exercise of the powers conferred by section 128 of the Jammu & Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Jammu & Kashmir Government, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

(i) the registered persons whose return in FORM GSTR-3B of the Jammu & Kashmir Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
(ii) the registered persons who have filed the return in FORM GSTR-4 of the Jammu & Kashmir Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
(iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in FORM GSTR-6 of the Jammu & Kashmir Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.


Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to the Government
Finance Department
Dated: 25.09.2018

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