Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification
Jammu, the 22nd of January, 2019

SRO 71 - In exercise of the powers conferred by section 128 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 makes the following amendment in notification SRO-33 dated 23-01-2018; namely:

after the proviso, the following shall be added as 2nd proviso, namely:

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July, 2017 to September, 2018 by the due date but furnish the said details in FORM GSTR-1 between the period from 22nd December, 2018 to 31st March, 2019.”.

This notification shall come into force w.e.f. 31st of December, 2019.


Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to the Government
Dated: 22.01.2019

No: ET/Estt/GST/119/noti-III
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, State Taxes, J&K.
12. Pmt. Secretary to Hon'ble Advisor (S).
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 Farooq)
Under Secretary to the Government