SRO 470.- 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, notifies the registered persons having aggregate turnover upto 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 detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 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>SI No.</th>
<th>Quarter for which the details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing the details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July - September, 2017</td>
<td>31st December, 2017</td>
</tr>
<tr>
<td>2</td>
<td>October - December, 2017</td>
<td>15th February, 2018</td>
</tr>
<tr>
<td>3</td>
<td>January - March, 2018</td>
<td>30th April, 2018</td>
</tr>
</tbody>
</table>


Sd/-
(Navin K. Choudhary) IAS
Principal Secretary to Government
Finance Department

No. ET/Esst/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. Principal Secretary to Hon’ble Chief Minister.
7. All Commissioner/Secretaries to Government.
9. Excise Commissioner, J&K.
10. Commissioner, Commercial Taxes, J&K.

Dated:-15-11-2017
13. Pvt. Secretary to Hon’ble Finance Minister.
14. Pvt. Secretary to Hon’ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
21. Private Secretary to Principal Secretary to Government, Finance Department.

(Dr. Aadi Fareed)
Under Secretary to the Government