

## Government of Jammu and Kashmir

## **Finance Department**

Civil Secretariat, Jammu

## Notification Jammu, the 22<sup>nd</sup> of January, 2019

SRO \( \) .-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 22ndDecember, 2018 to 31st March, 2019."

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

By Order of the Government of Jammu & Kashmir.

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.
- All Financial Commissioners.
- 3. Principal Resident Commissioner, J&K Government, New Delhi.
- 4. Principal Secretary to Hon'ble Governor.
- All Principal Secretaries to Government.
- 6. All Commissioner/Secretaries to Government.
- 7. Divisional Commissioner, Jammu/Kashmir.
- 8. Excise Commissioner, J&K.
- Commissioner, State Taxes, J&K.
- 10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.
- 11. Additional Commissioner, State Taxes Tax Planning, J&K.
- 12. Pvt. Secretary to Hon'ble Advisor (S).
- 13. President Kashmir Chamber of Commerce & Industry, Kashmir.
- 14. President Federation of Industry, Kashmir.
- 15. President Chamber of Commerce & Industry, Jammu.
- 16. President Industries Association Bari Brahmana/Samba.
- 17. President Tax Bar Association, Jammu/Srinagar.
- 18. General Manager, Government Press Jammu/Kashmir.
- 19. Private Secretary to Principal Secretary to Government , Finance Department.

20. Government Order file/Stock file/Incharge website.

(Dr. Aadil Fareed)

Under Secretary to the Government