

GOVERNMENT OF JAMMU AND KASHMIR  
STATE TAXES DEPARTMENT  
Excise and Taxation Complex  
Rail Head Jammu/ Solina Rambagh, Srinagar

NOTIFICATION

No.....03.....

Jammu/Srinagar, the 19 of Nov, 2024

In exercise of the powers conferred by the first proviso to section 44 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No V of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

This notification shall be deemed to have come into force with effect from the 10<sup>th</sup> day of July, 2024.

  
(P.K. Bhat)JKAS

Commissioner State Taxes, J&K

Dated: 19-11 -2024

No: Noti/PS/CST/GST/2024/70-75  
Copy to the:-

1. Principal Secretary to the Government, Finance Department, Civil Secretariat, Jammu.
2. Director Information Jammu and Kashmir with the request to give wide publicity to the notification in local dailies in Jammu and Kashmir.
3. All Additional Commissioners State Taxes Jammu/Kashmir.
4. Dy. Commissioner State Taxes (Appeals/Audit/Recovery/Enforcement) Jammu/Kashmir.
5. General Manager, Government Press Jammu with the request to get the instant notification published in the ensuing addition of Government Gazette.
6. Incharge Website, State Taxes Department, J&K.
7. Office file.