



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification

Jammu, the 29th of March, 2019

SRO 242 In exercise of the powers conferred by 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, hereby notifies the registered persons having aggregate turnover of up to 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 mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Jammu and Kashmir Goods and Services Tax Rules, 2017, 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

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	April -June, 2019	31 st July, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to June, 2019 shall be subsequently notified.

By Order of the Government of Jammu & Kashmir.

Sd/-

(Dr. Arun Kumar Mehta) IAS,
Principal Secretary to the Government

No: ET/Estt/GST/119/noti-II

Copy to the:-

Dated: 29. 03. 2019

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.