(N-12)

## Government of Jammu and Kashmir

## Finance Department

Civil Secretariat, Jammu/Srinagar

Notification

Srinagar, the of August, 2022

S.O 400. 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) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. SRO 15 dated 11th January 2018; namely:-

The following proviso shall be inserted, namely: -

"Provided also that the late fee payable for delay in furnishing of FORM GSTR-4 for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the "28th day of July, 2022".

This notification shall deem to have come into force w.e.f 5th day of July, 2022.

Sd/-

(Vivek Bharadwaj), IAS

Financial Commissioner to Government. (Additional Chief Secretary)

Finance Department.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

## Copy to the:-

- 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 Lt. Governor.
- 5. All Principal Secretaries to Government.
- 6. All Commissioner/Secretaries to Government.
- 7. Divisional Commissioner, Jammu/Kashmir.



& Excise Commissioner, J&K, Srinagar.

2. Commissioner, State Taxes Department, J&K, Srinagar.

10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir

Under Secretary to the Government

Finance Department.