

Government of Jammu and Kashmir

Finance Department

Civil Secretariat, Jammu

Notification Jammu, the 15th November, 2017

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

SI No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31st December, 2017
2	October - December, 2017	15 th February, 2018
3	January - March, 2018	30 th April, 2018

By order of the Government of Jammu and Kashmir.



Sd/-

(Navin K. Choudhary) IAS

Principal Secretary to Government Finance Department

Dated:-15-11-2017

No. ET/Estt/119/2017

Copy to the:-

Secretary, GST Council, New Delhi.

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. Principal Secretary to Hon'ble Chief Minister.
- 7. All Commissioner/Secretaries to Government.
- 8. Divisional Commissioner, Jammu/Kashmir.
- 9. Excise Commissioner, J&K.
- 10. Commissioner, Commercial Taxes, J&K.

- 11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir. 12.
- Additional Commissioner, Commercial Taxes Tax Planning, J&K. Pvt. Secretary to Hon'ble Finance Minister. 13.
- 14.
- Pvt. Secretary to Hon'ble Minister of State for Finance. 15.
- President Kashmir Chamber of Commerce & Industry, Kashmir. 16.
- President Federation of Industry, Kashmir. 17.
- President Chamber of Commerce & Industry, Jammu. 18.
- President Industries Association Bari Brahmana/Samba. 19.
- President Tax Bar Association, Jammu/Srinagar. 20.
- General Manager, Government Press Jammu/Kashmir. 21. Private Secretary to Principal Secretary to Government, Finance Department.

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

(Dr. Aad| Fareed)

Under Secretary to the Government