

(201)

VSD

GOVERNMENT OF JAMMU AND KASHMIR
State Taxes Department
EXCISE AND TAXATION COMPLEX,
RAILHEAD PANAMA CHOWK, JAMMU

Notification No: 68

In exercise of the powers conferred by section 100 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No V of 2017), read with sub-rule (5) of rule 61 of the Jammu and Kashmir Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), I, Commissioner, on the recommendations of the Council, hereby make the following further amendment in the notification, No.59/2019 dated the 28th June, 2019, namely:-

In the said notification, after the third proviso, the following provisos shall be inserted, namely: -

Provided also that the return in FORM GSTR-3B of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the Union territories of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively."

This notification shall deemed to have been issued w.e.f 3rd February, 2020

(P.K. Bhat) KAS
Commissioner State Taxes,
Jammu and Kashmir

Dated: 04/02/2020

No: PS/Noti/2020/646-60

Copy to the:

01. Financial Commissioner to Government, Finance Department, Civil Secretariat, Jammu.
02. Director Information Jammu and Kashmir with the request to give wide publicity to the notification in local dailies in Jammu and Kashmir.
03. Additional Commissioner, State Taxes (Administration/Enforcement), Jammu/Kashmir/Tax Planning with the request to circulate the copy of notification amongst various stake holders.
04. Deputy Commissioner, State Taxes (Appeals/Audit/ Recovery /Enforcement), Jammu /Kashmir
05. General Manager, Government Press Jammu. He is requested to get the instant notification - published in the ensuing addition of Government Gazette.
- 06/ Office file.

07/2020.

07. 3-feb. 2020.