

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

Notification No: 71

In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 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), I, Commissioner, on the recommendations of the Council, hereby make the following further amendment in notification No. 58 dated the 28th June, 2019, namely:-

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: -

"Provided that for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in FORM GSTR-1 of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 24th March, 2020."

2. This notification shall be deemed to come into force with effect from the 20th Day of December, 2019

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

Dated: 20.4.2020

No: PS/CST/Noti/2020/684-88

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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.

23/2020
23-03-2020