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Dt. 23/03/2020

2019

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

Notification No: 772

In exercise of the powers conferred by section 168 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), the Commissioner, on the recommendations of the Council, hereby make the following further amendment in notification No. 62/3B dated the 09th October, 2019, namely:-

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

Provided that the return in FORM GSTR-3B of the said rules for the months of October, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020.

ii. In the said notification, in the first paragraph, after the fifth proviso, the following proviso shall be inserted, namely: -

Provided also that the return in FORM GSTR-3B of the said rules for the months of November, 2019 to February, 2020 for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 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. DS/CST/Nbti/2020/689-93

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.

No