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

Notification No: 73

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), I, Commissioner, on the recommendations of the Council, hereby make the following further amendment in notification No.59 dated the 28th June, 2019, namely:-

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

"Provided also that the return in FORM GSTR-3B of the said rules for the months of July, 2019 to September, 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."

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

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

Dated: 20.4.2020

No: PS/CST/Noti/2020/694-98

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.

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