

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

Notification No: 16

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 amendments in the notification No.75 dated the 20th April, 2020, namely:-

In the said notification, in the first paragraph, after the second proviso, the following provisos shall be inserted, namely: -

"Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in FORM GSTR-3B of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the Union territory of Jammu and Kashmir, the return in FORM GSTR-3B of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14th day of July, 2020."

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

Dated: 11.05.2020

No: PS/CST/Noti/2020/709-712

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.