

CT. Not. No. 82
Dt. 15/10/20


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

Notification No: 82

In exercise of the powers conferred by the 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 extend the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Jammu and Kashmir 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 the current financial year, for each of the months from October, 2020 to March, 2021 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified.

This notification shall deemed to have been issued w.e.f 15th October, 2020


(P.K. Bhat) KAS
Commissioner State Taxes,
Jammu and Kashmir
Dated: 16-10-2020

No: PS/CST/Noti/2019/793-98

Copy to the:

01. Financial Commissioner to Government, Finance Department, Civil Secretariat, Srinagar.
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/ 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.