

GOVERNMENT OF JAMMU AND KASHMIR
State Taxes Department
EXCISE AND TAXATION COMPLEX,
RAJNAGAR, JAMMU

Notification No: 85

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 105 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), and in supersession of the notification No.82 issued vide endorsement No. JST/ST/AN/CP/19/793-98 dated the 13th October, 2020, published in the Gazette of India, Extraordinary, vide number G.S.R. 835 (E), dated the 18th October, 2020, except as respects things done or omitted to be done before such supersession, 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 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period.

Provided that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.


(P.K. Bhat) KAS
Commissioner State Taxes,
Jammu and Kashmir
Dated: 16.11.2020

No: PS/CST/2019/NOTI/84-815

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. 83/CT/2020
Dt. 10/11/2020