



Government of Jammu and Kashmir
Department of Commercial Taxes
Excise and Taxation Complex, Solina
Rambagh, Srinagar

Notification No: **..47**

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**) (hereafter in this notification referred to as the said Act) 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 specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from July, 2018 to March, 2019 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.— Every registered person furnishing the return in FORM GSTR-3B of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

M. Raju
10/08/18

(M. Raju) IAS

Commissioner, Commercial Taxes,
Jammu and Kashmir

No: **PS/CCT/Noti/2018/2024-2033** Dated: **10-08-2018**
Copy to the:

01. Principal Secretary 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, Commercial Taxes (Adm), Jammu/Kashmir/Tax Planning
04. Deputy Commissioner, Commercial Taxes (Appeals/Audit/ Recovery/V&I), Jammu /Kashmir
05. General Manager, Government Press Srinagar. He is requested to get the instant notification - published in the ensuing addition of Government Gazette.
06. Deputy Commissioner, Commercial Taxes, Check Post Lakhanpur.
07. Office file.