



Government of Jammu and Kashmir
Department of Commercial Taxes
Excise and Taxation Complex,
Rail Head, Jammu

Notification No: 40

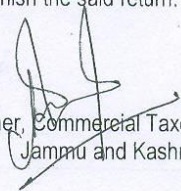
In exercise of the powers conferred by section 168 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**) (hereafter in this notification referred to as the Act) read with sub-rule (5) of rule 61 of the Jammu and Kashmir Goods and Services Tax Rules, 2017, I, Commissioner, on the recommendations of the Council, hereby specify that the return in **FORM GSTR-3B** for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

SI No.	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	April, 2018	20 th May, 2018
2.	May, 2018	20 th June, 2018
3.	June, 2018	20 th July, 2018

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

This Notification shall come into force w.e.f. 23rd March, 2018.


Commissioner, Commercial Taxes,
Jammu and Kashmir

No: ACCT/TP/GST/Noti/500-516

Dated: 26-03-2018

Copy to the:

01. Principal Secretary 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, Commercial Taxes (Adm), Jammu/Kashmir/Tax Planning with the request to circulate the copy of notification amongst various stake holders.

04. Deputy Commissioner, Commercial Taxes (Appeals/Audit/ Recovery/V&I), 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. Deputy Commissioner, Commercial Taxes, Check Post Lakhanpur.
07. Private Secretary to Hon'ble Finance Minister for information of Hon'ble Minister.
08. Office file.