

GOVERNMENT OF JAMMU AND KASHMIR  
STATE TAXES DEPARTMENT  
Excise and Taxation Complex  
Rail Head, Jammu/Solina Rambagh, Srinagar

NOTIFICATION  
Jammu/Srinagar, the 23<sup>rd</sup> of AUGUST, 2023

S.O. 88 — In exercise of the powers conferred by the first proviso to section 44 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

By order of The Government of Jammu and Kashmir.

*R Singh*

(Dr. Rashmi Singh) IAS  
Commissioner State Taxes, J&K.

No. PS/CST/GST/NOTI/2023/81-95

Dated: 23-08-2023

Copy to the :-

1. Secretary, GST Council, New Delhi (In reference to CBIC Notification no 32/2023 Central Tax Dated 31<sup>st</sup> July, 2023).
2. All financial Commissioners.
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal secretaries/Commissioner/Secretaries to Government.
5. Joint Secretary, J&K, MHA, GOI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
7. Excise commissioner, J&K, Jammu/Kashmir.
8. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
9. Private Secretary to the Administrative Secretary, Finance Department.
10. In charge Website, Finance Department
11. Office File