

I/386108/2024

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

NOTIFICATION No. 09
 Jammu/Srinagar, the 9th of May 2024

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), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Commissioner State Taxes, J&K, S.O. No. 85/2020 – Tax, dated the 16th November, 2020, namely:–

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:–

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024.”

2. This notification shall be deemed to have come into force with effect from the 11th day of April, 2024.


 (P.K. Bhat) JKAS
 Commissioner State Taxes, J&K

Dated: 09-05-2024

No: Noti/PS) CST/GST/2024/39-44

Copy to the:-

1. Principal Secretary to the Government, Finance Department, Civil Secretariat, Jammu.
2. Director Information Jammu and Kashmir with the request to give wide publicity to the notification in local dailies in Jammu and Kashmir.
3. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
4. Dy. Commissioner State Taxes (Appeals/Audit/Recovery/Enforcement) Jammu/Kashmir.
5. General Manager, Government Press Jammu. He is requested to get the instant notification published in the ensuing addition of Government Gazette.
6. Incharge Website, State Taxes Department.
7. Office File

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-
SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
No. 09/2024 – CENTRAL TAX

New Delhi, the 12th April, 2024

G.S.R.....(E).-In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 –Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10th November, 2020, namely:-

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024.”

2. This notification shall be deemed to have come into force with effect from the 11th day of April, 2024.

[F. No. CBIC-20021/1/2024-GST]

(R. Ananth)
Director

Note: The principal notification No. 83/2020 –Central Tax, dated the 10th November, 2020 was published in the Gazette of India, Extraordinary vide number G.S.R. 699(E), dated the 10th November, 2020 and was last amended by notification No. 41/2023 –Central Tax, dated the 25th August 2023, published in the Gazette of India, Extraordinary vide number G.S.R. 624(E), dated the 25th August 2023.