

GOVERNMENT OF JAMMU AND KASHMIR  
STATE TAXES DEPARTMENT  
EXCISE & TAXATION COMPLEX, RAILHEAD, JAMMU

Notification No. 01 of 2023

Dated: 29th day of December, 2023

In exercise of powers conferred by sub-rule (4) of Rule 138A of Jammu & Kashmir Goods and Services Tax Rules, 2017 and in the interest of effective tax administration, I, Dr. Rashmi Singh IAS, Commissioner State Taxes, Government of Jammu & Kashmir hereby direct that such transporters, who transport such goods for which, information relating to the said goods, as specified in FORM GST EWB 01, is required to be furnished electronically on the common portal, before transportation of such goods within the territory of Jammu & Kashmir, shall obtain a Radio Frequency Identification Device (R.F.I.D) and get the said R.F.I.D embedded/affixed on wind screen of the conveyance carrying such goods and get it mapped with the E-way bill system. The said R.F.I.D should be in operational state and should be clearly visible to the R.F.I.D readers. Any conveyance of aforementioned class of transporters intercepted and found non-complying with the aforementioned requirement shall be deemed to have been acting in contravention of the provisions of Jammu and Kashmir Goods and Services Tax, 2017 (Act No. V of 2017), J&K Goods and Services Tax Rules, 2017, as amended from time to time and notifications issued thereunder and shall be liable for appropriate action as warranted under the Jammu & Kashmir GST Act 2017 and rules framed thereunder.

This notification shall come into force with effect from the date of its issuance.

*R Singh*  
(Dr. Rashmi Singh) IAS

Commissioner State Taxes, J&K

Dated: 29.12.2023

No. 125/Vig/1467-72/CST.  
Copy to: -

1. Principal Secretary to Government, Finance Department for kind information.
2. Additional Commissioner State Taxes (Tax Planning, Policy & Advance Ruling) J&K for giving wide publicity to the instant notification at national level.
- 3-4. Additional Commissioner State Taxes (Adm & Enf) Jammu/Srinagar for wide circulation of the instant notification for information of all the concerned including all the departmental authorities.
5. General Manager, Ranbir Government Press, Jammu for publication of the instant notification in the Government Gazette.
6. Mr. Sunil Bhagat, Nodal Officer Website Updation In-Charge, State Taxes Department for publishing the instant notification on the website of the State Taxes Department.