GOVERNMENT OF JAMMU AND KASHMIR FINANCE DEPARTMENT

Civil Secretariat, Jammu/Srinagar

NOTIFICATION

Srinagar, the 24th of July, 2023

S.O. 385 -In exercise of the powers conferred by section 128 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No.V of 2017), the Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in **FORM GSTR-10** by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.

This notification shall deemed to have come in to force w.e.f. 31st day of March, 2023.

By order of the Government of the Jammu and Kashmir.

Sd/-

(Santosh D Vaidya)IAS Principal Secretary to the Government,

Finance Department.

Dated: 24 - 07 - 2023

No: FD-ST/34/2021(Part-I)

Copy to the:-

- 1. Secretary, GST Council, New Delhi.
- 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,Gol, New Delhi.
- 6. Divisional Commissioner, Jammu/Kashmir.
- 7. Commissioner, State Taxes Department, J&K, Srinagar.
- 8. Excise Commissioner, J&K, Srinagar
- 9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
- 10. Private Secretary to the Administrative Secretary, Finance Department.
- 11.Incharge website, Finance Department.

(Mohammad Amin)JKAS
Deputy Secretary to Government,

Finance Department.