

GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, Jammu/Srinagar

NOTIFICATION

Srinagar, the 24th of July, 2023

S.O 386 .- In exercise of the powers conferred by section 168A of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No.V of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in partial modification of the notifications of the Government of Jammu and Kashmir, Finance Department, SO No. 401/2022- Tax, dated the 22nd of August, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub section (10) of section 73 for issuance of order under subsection (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:-

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

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.



24/7/2023
(Mohammad Amin)JKAS
Deputy Secretary to Government,
Finance Department.