



Government of Jammu and Kashmir  
**Finance Department**

**Notification**  
Srinagar, the 10<sup>th</sup> July, 2018

**SRO 303** .- In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council hereby make the following rules further to amend the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely:-

(i) in rule 58, after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, may apply for a unique common enrollment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrollment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.";

(ii) in rule 138C, after sub-rule (1), the following proviso shall be inserted, namely:-

"Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.";

(iii) in rule 142, in sub-rule (5), after the words and figures "of section 76", the words and figures "or section 129 or section 130" shall be inserted;

(iv) after FORM GST ENR-01, the following FORM shall be inserted, namely:-

**"FORM GST ENR-02**

[See Rule 58(1A)]

**Application for obtaining unique common enrolment number**

[Only for transporters registered in more than one State or Union Territory having the same PAN]

1. (a) Legal name  
(b) PAN
2. Details of registrations having the same PAN  
Sl. No  
GSTIN  
Trade Name  
State/UT
3. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place: Name of Authorised Signatory

Date: Designation/Status.....

For office use -

Enrolment no. -

Date -

This notification shall come into force with effect from the date of publication of corresponding notification in the Central Gazette.

By order of the Government of Jammu & Kashmir.

Sd/-

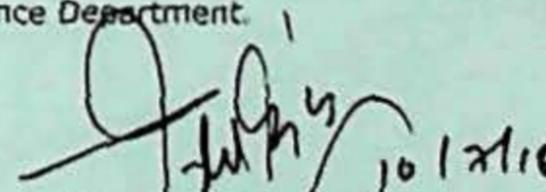
(Navin K. Choudhary), IAS  
Principal Secretary to Government  
Finance Department

No: ET/Est/119/2017-I

Dated: 10.07.2018

Copy to the:-

1. All Financial Commissioners.
2. Principal Resident Commissioner, J&K Government, New Delhi.
3. Principal Secretary to Hon'ble Governor.
4. All Principal Secretaries to Government.
5. All Commissioner/Secretaries to Government.
6. Divisional Commissioner, Jammu/Kashmir.
7. Excise Commissioner, J&K, Srinagar
8. Commissioner, Commercial Taxes, J&K Srinagar.
9. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
10. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
11. Pvt. Secretary to Hon'ble Advisor (V).
12. President Kashmir Chamber of Commerce & Industry, Kashmir.
13. President Federation of Industry, Kashmir.
14. President Chamber of Commerce & Industry, Jammu.
15. President Industries Association Bari Brahmana/Samba.
16. President Tax Bar Association, Jammu/Srinagar.
17. General Manager, Government Press Jammu/Kashmir.
18. Private Secretary to Principal Secretary to Government, Finance Department.
19. Government Order file/Stock file/Incharge website.

  
(Dr. Aadil Fareed)  
Under Secretary to Government