



Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Srinagar

**Notification**  
Srinagar, the 25<sup>th</sup> of September, 2018

**SRO430** - In exercise of the powers conferred by section 128 of the Jammu & Kashmir Goods and Services Tax Act, 2017 (Act No.V of 2017), the Jammu & Kashmir Government, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in FORM GSTR-3B of the Jammu & Kashmir Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in FORM GSTR-4 of the Jammu & Kashmir Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in FORM GSTR-6 of the Jammu & Kashmir Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

By order of the Government of Jammu & Kashmir.

Sd/-

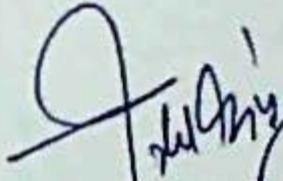
(Navin K. Choudhary), IAS  
Principal Secretary to the Government  
Finance Department  
Dated: 25.09.2018

No: ET/Estt/119/2017

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, Commercial Taxes, J&K.
10. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, Commercial Taxes Tax Planning, J&K.

12. Pvt. Secretary to Hon'ble Advisor (V).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to Principal Secretary to Government , Finance Department.
20. Government Order file/Stock file/Incharge website.

  
(Dr. Aadi Fareed) 25/9/19  
Under Secretary to Government