

Government of Jammu and Kashmir

Finance Department

Civil Secretariat, Srinagar/Jammu

Notification

Srinagar, the 25th August, 2020

S.O 265 .— 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) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council hereby makes the following further amendments in the notification SRO No. 478 dated 24th November, 2017, namely:—

(i) In the second proviso, for the Table, the following Table shall be substituted, namely : —

“Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the Union territory of Jammu and Kashmir	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 5 th day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 9 th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 15 th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 25 th day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of September, 2020

(ii) after the 2nd proviso, the following provisos shall be inserted, namely: —

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the

registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

This notification shall be deemed to have come into force w.e.f 24.06.2020

Sd/-

(Dr. Arun Kumar Mehta), IAS

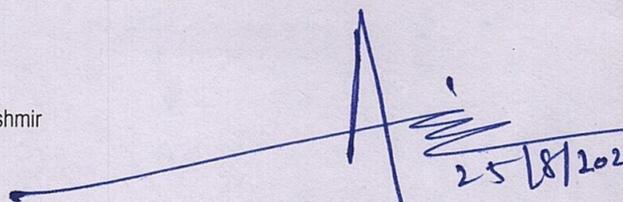
Financial Commissioner to the Government,
Finance Department

Dated: 25.08.2020

No: No: ET/Estt/119/2017-IV

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 Lieutenant Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Joint Secretary, J&K Affairs, MHA, Gol.
9. Excise Commissioner, J&K, Srinagar.
10. Commissioner, State Taxes Department, J&K, Srinagar.
11. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir


(Mohammad Amin)
Under Secretary to the Government,
Finance Department

