

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

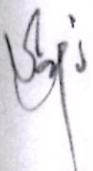
NOTIFICATION

Srinagar, the 24<sup>th</sup> of July, 2023

S.O 380 .-In exercise of the powers conferred by section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act no. V of 2017) (hereinafter referred to as the said Act), the Jammu and Kashmir Government, on the recommendations of the Council, hereby notifies that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31<sup>st</sup> day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:-

- (a) the registered person may apply for revocation of cancellation of such registration upto the 30<sup>th</sup> day of June, 2023;
- (b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;
- (c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the said Act.



This notification shall deemed to have come into force w.e.f 31<sup>st</sup> day of March, 2023.

By Order of the Jammu and Kashmir Government.

*Sd/-*

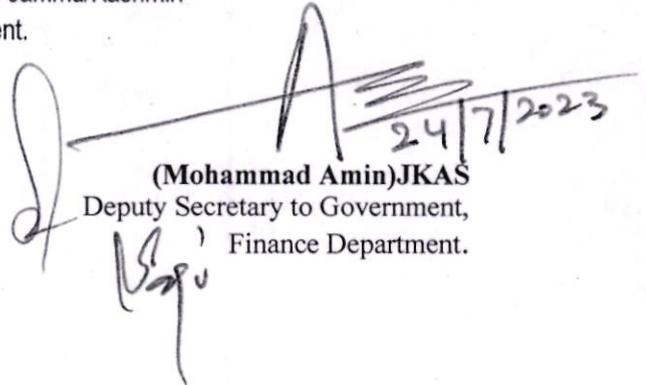
**(Santosh D Vaidya)IAS**  
Principal Secretary to the Government,  
Finance Department.

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

Dated: 24 - 07 - 2023

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.