

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

NOTIFICATION
Srinagar, the 24th of July, 2023

S.O 383.-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 Government, on the recommendations of the Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

(i) the registered persons shall furnish the said return on or before the 30th day of June 2023;

(ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

Irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

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.

(Mohammad Amin)JKAS
Deputy Secretary to Government,
Finance Department.