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

NOTIFICATION

Jammu 7th of April, 2026

S.O 95 .–In exercise of the powers conferred by sub-section (1) of section 128A of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) (the said Act), the Government, on the recommendations of the Council, hereby notifies the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:–

Table

Sl. No.	Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)
1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if	Date ending on completion of six months from the date of issuance of the order by the proper officer re determining tax under section 73 of the said Act.

	the notice were issued under sub-section (1) of section 73 of the said Act.	

2. This notification shall be deemed to have come into force with effect from the 1st day of November, 2024.

By order of the Government of UT of Jammu and Kashmir.

Sd/-
(Shailendra Kumar),IAS
Financial Commissioner,
(Additional Chief Secretary)

No. FD-ST/139/2025-07 Dated. 07. 04.2026

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC Notification No.21/2024-CT, Dt: 08.10.2024).
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, GOI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes Department, J&K, Jammu/Srinagar.
8. Excise commissioner, J&K, Jammu/Kashmir.
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Administrative Secretary, Finance Department.
11. Incharge Website, Finance Department.

07/4/2026
(Mohammad Amin)JKAS
Deputy Secretary to the Government.