

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

NOTIFICATION

Jammu/Srinagar, the 13th of Jan, 2025

S.O.159.-In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely: -

- (1) These rules may be called the Jammu and Kashmir Goods and Services Tax(Amendment) Rules, 2025.
(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from on the date the 23rd January, 2025.
- In the Jammu and Kashmir Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

“16A. Grant of temporary identification number.- Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”.

- In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures “FORM GST REG-10”, the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted.
- In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted.
- In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:—

“FORMGSTREG-12

[Seerule16(1),16A]

ReferenceNumber-

Date:





To:

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

**Order of Grant of Temporary Registration/Suo Moto
Registration/Temporary Identification Number**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART (A)

Details of person to whom temporary registration granted	
1.	Name and Legal Name, if applicable
2.	Gender Male/Female/Other
3.	Father's Name
4.	Date of Birth DD/MM/YYYY
5.	Address of the Person
	Building No./Flat No.
	Floor No.
	Name of Premises/ Building
	Road/Street
	Town/City/Locality/Village
	Block/Taluka
	District
State	
PIN Code	

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Details of person to whom temporary identification number has Been granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	Building No./Flat No.
		Floor No.
		Name of Premises/Building
		Road/Street
		Town/City/Locality/Village
		Block/Taluka
		District
		State
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./Passport No./Driving License No./Aadhaar No./Other)	
10.	Effective date of temporary ID	
11.	Temporary ID	

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 12. Details of Bank Account (s) [Optional]

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