



Government of Jammu and Kashmir

Finance Department

Civil Secretariat, Jammu

Subject:- Jammu and Kashmir Goods and Services Tax (Removal of Difficulties) Order, 2019.

Government Order No. 26 -FD of 2019

Dated : 18 .01.2019

Whereas, in terms of sub-section (1) of section 44 of the Jammu and Kashmir Goods and Service Tax Act, 2017(Act No. V of 2017) (hereafter in this order referred to as the said Act) every registered person, other than an input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year; and

Whereas, for the purpose of furnishing of the annual return electronically for every financial year as referred above, the electronic system to be developed is at advanced stage and is likely to be made operational by 31st January, 2019 as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, resulting in certain difficulties in given effect to the above stated provision.

Now, therefore, I exercise of the powers conferred by section 172 of the Jammu and Kashmir Goods and Service Tax Act, 2017, the State Government, on recommendations of the Council, hereby makes the following order to remove the difficulties that have arisen; namely:-

1. Short title.- This order may be called the Jammu and Kashmir Goods and Services Tax (Removal of Difficulties)order, 2019.

2. For section 44 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the following Explanation shall be conjintly read with the said provision in order to remove any difficulty; namely:-

“Explanation. - For the purposes of this section, it is hereby declared that the annual return for the period from 1st July, 2017 to 31st of March , 2018 shall be furnished on or before the 31st March, 2019.”

This order shall come in to force w.e.f 11.12.2018.

By Order of the Government of Jammu & Kashmir.

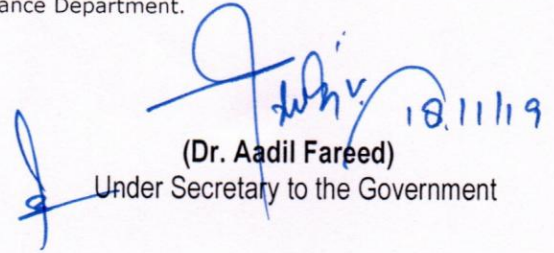
Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to the Government

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

Dated: 18.01.2019

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 Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, State Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (S).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to Principal Secretary to Government, Finance Department.
20. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)
Under Secretary to the Government