



Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Jammu

**Notification**  
**Jammu, the 11<sup>th</sup> January 2018**

SRO/14 .- 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), and in supersession of SRO notification No. SRO-470; dated: 15/11/2017, except as respects things done or omitted to be done before such supersession the State Government, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who may follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	10th January, 2018
2	October - December, 2017	15th February, 2018
3	January - March, 2018	30th April, 2018

This notification shall deemed to have come into force w.e.f. 29th day of December 2017.

By order of the Government of Jammu and Kashmir.

Sd/-  
(Navin K. Choudhary), IAS  
Principal Secretary to Government,  
Finance Department.  
Dated: 10-01-2018

No: ET/Estt/119/2017

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. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar.
10. Commissioner, Commercial Taxes, J&K, Srinagar.
11. Additional Commissioner Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner Commercial Taxes Tax Planning, J&K.
13. Private Secretary to Hon'ble Minister for Finance.
14. Private Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of industry, Kashmir.
17. President Chamber of Commerce and Industry , Jammu.
18. President Industries association, Bari Brahmna, Jammu.
19. President Tax Bar Association, Jammu/ Srinagar.
20. General Manager, Government Press Jammu/ Kashmir.
21. Private Secretary to Commissioner/ Secretary to Government, Finance Department.
22. Government order file/Stock/Finance website.

(Dr. Aadil Fareed)

Under Secretary to the Government