



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

**Notification**  
**Srinagar, the 30<sup>th</sup> May, 2018**

SRO **242** In exercise of the powers conferred by section 128 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council, hereby waives the late fee payable under section 47 of the said Act for failure to furnish the return in FORM GSTR-3B by the due date for each of the months from October, 2017 to April, 2018, for the class of registered persons whose declaration in FORM GST TRAN-1 was submitted but not filed on the common portal on or before the 27<sup>th</sup> day of December, 2017:

Provided that such registered persons have filed the declaration in FORM GST TRAN-1 on or before the 10<sup>th</sup> day of May, 2018 and the return in FORM GSTR-3B for each of such months, on or before the 31<sup>st</sup> day of May, 2018.

This notification shall be deemed to have come into force w.e.f 14<sup>th</sup> day of May, 2018.

By order of the Government of Jammu & Kashmir.

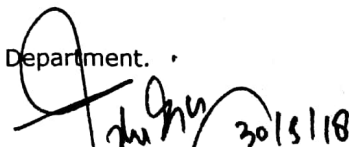
**Sd/-**  
**(Navin K. Choudhary), IAS**  
Principal Secretary to Government  
Finance Department

Dated: 30.05.2018

No: ET/Estt/119/2017-I

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. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. 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 & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Principal Secretary to Government, Finance Department.
22. Government Order file/Stock file/Incharge website.

  
**(Dr. Aadil Fareed)**  
Under Secretary to Government,  
Finance Department