

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

**Notification**  
Jammu, the 29<sup>th</sup> January, 2020

SO.- 39 In exercise of the powers conferred by sub-rule (4) to rule 48 of the Jammu and Kashmir Goods and Services Tax Act, 2017, (Act No. V of 2017), the Government, on the recommendation of the Council hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force from the 1st day of April, 2020.

Sd/-  
**(Dr. Arun Kumar Mehta), IAS**  
Financial Commissioner,  
Finance Department. J&K

No:ET/Estt/GST/119-Notification Part-III

Dated: 29-01-2020.

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Financial Commissioner to the Hon'ble LG.
4. Principal Resident Commissioner, J&K Government, New Delhi.
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 Department, J&K.
10. Additional Commissioner State Taxes (Administration) Jammu/Kashmir.
11. Additional Commissioner State Taxes, Tax Planning, J&K.
12. Private Secretary to the Financial Commissioner, Finance Department.
13. Government Order file/Stock file/Incharge website.

  
**(Shafqat Ali Keen)**  
Under Secretary to the Government,  
Finance Department