



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

Notification

Srinagar, the 15th July, 2014

SRO 219.— In exercise of the powers conferred by section 26 of Jammu & Kashmir General Sales tax Act, 1962, the Government hereby direct that in the Jammu and Kashmir General Sales Tax Rules, 1962, the following amendments shall be made; namely:-

1. In rule 15.-

(a) In sub-rule (b) after entry 4, the following entries shall be added, namely:-

5. Statement of contracts sanctioned and executed in Form ST-13E
6. Statement of premium collected from Insurance policy holders in Form ST-13F
7. Statement of banking services and tax collected in Form ST-13G.
8. Statement of other service and tax collected in Form ST-13H".

b) After sub-rule(d), the following sub-rule shall be added, namely:-

"(e) Notwithstanding anything contained in this rule, any dealer or class of dealers as may be specified by the Commissioner by a notification, shall file the return electronically alongwith the proof of payment within the period prescribed in this rule".

2. In rule 71. -

(a) after sub-rule(c), the following sub-rule shall be inserted, namely:-

"(cc) Notwithstanding anything contained in this rule, the returns, as specified in sub-section(8) of section 16-C can be filed electronically through a computer network in Form ST-61 alongwith proof of payment."

Handwritten signature and date:
15/7/14

b) after sub-rule(d), the following sub rules shall be added, namely:-

“(dd) Notwithstanding anything contained in Rule 71, the person deducting the tax under Section 16-C may deposit the tax so deducted electronically in Form ST-59A.

(ddd) Where the payment of tax deducted at source or any other sum has been made electronically the authorized bank shall generate e-challan in form ST-59A through a computer network. The authorized bank shall also forward a statement of such e-collections (called as e-payment scroll) daily in form ST-59B to the authorities as may be notified by the Commissioner. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan in Form ST-59A. The date of payment for all accounting purposes shall be the date of generation of e-challan and the daily statement from the bank shall mention the date.”

- 3) The Form ST-12 and ST-13 shall be substituted by Forms appended hereto.
- 4) Form ST-59 referred to in Rule 71(d) shall be substituted by the form appended hereto this notification.
- 5) Form ST-58A referred to in Rule 71(a) shall be substituted by the form appended hereto this notification.

By Order of the Government of Jammu and Kashmir.

Sd/-

(B.B. Vyas), IAS

Principal Secretary to Government
Finance Department

Dated: 15-07-2014

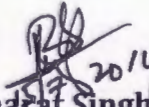
No. ET/Estt/52/2014

Copy to the:-


1. Financial Commissioner, Revenue, J&K.
2. Financial Commissioner, Industries & Commerce Department.
3. All Principal Secretaries to the Government.
4. All Commissioners/Secretaries to the Government.
5. Divisional Commissioner, Jammu/Kashmir.
6. All Heads of Department.
7. Excise Commissioner, J&K Srinagar.
8. Commissioner Commercial Taxes, J&K Srinagar.
9. All Deputy Commissioners.
10. Director Information, J&K.
11. General Manager, Government Press, Srinagar.


15/7/14

12. OSDs/Special Assistants of all Hon'ble Ministers/Ministers of State.
13. PPS to the Chief Secretary, J&K.
14. Pvt. Secretary to the Hon'ble Chief Minister.
15. Pvt. Secretary to the Principal Secretary to the Government, Finance Department.
16. Government Order file/Stock file/Finance Website/GAD website.


(Bharat Singh) KAS

Deputy Secretary to Government,
Finance Department

	Quarterly GST Return <i>[See rule 15 (b)]</i>	Form ST-13
		Period from <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>
Circle:	Please fill in Capital letters where applicable and sign the declaration.	Date: __/__/20__

Part A – Dealer Information

1 Dealer Name	2. Taxpayer Identification Number
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Part B – Filing Status

1. Whether Original or Revised Return <input type="checkbox"/> ORIGINAL <input type="checkbox"/> REVISED	<i>If revised, original return acknowledgement number and date:</i>	
	2.a Date (Day/Month/Year) <input type="text"/> / <input type="text"/> / 20 <input type="text"/>	2.b Acknowledgement Number
4. Following attachments are being submitted with this return:		
<input type="checkbox"/> ST- 13A Statement of Local Purchase <input type="checkbox"/> ST- 13B Consumption Statement / Receipts Statement of Form A in case of Liquor Dealers as per SRO 195 <input type="checkbox"/> ST- 13C Quarterly Statement of Sales in case of Liquor Dealers <input type="checkbox"/> ST- 13D Consumption Statement of certificates specified in SRO Notification 195 of 1978 ("A" Forms) in case of Liquor <input type="checkbox"/> ST- 13E Statement of Contracts Sanctioned and Executed <input type="checkbox"/> ST- 13F Statement of Premiums in case of Insurance Services <input type="checkbox"/> ST- 13G Statement of Banking services <input type="checkbox"/> ST-13H Statement of Taxable Services		

Part C – Details of Turnover / Transfers

1	Gross Turnover of Sales	
A	1.1	Works Contract
	1.2	Other Services
	1.3	Liquor
	1.4	ATF
	1.5	Other Taxable Sales
	1.6	Turnover of goods chargeable to tax under J & K VAT Act, 2005 or J & K MST Act,
	1.7	Total (1.1+1.2+1.3+1.4+1.5+1.6)
2	Allowable deduction	
2.1	Discount allowed	
2.2	Sale price of goods liable to tax at a different stage (relevant statutory forms to be enclosed)	
2.3	Sale price of goods sold in the course of inter-state Trade & Commerce	
2.4	Sale price of goods sold in the course of export of goods out of India	
2.5	Value of goods returned by the purchaser	
2.6	Amount of tax payable	
2.7	Amount of tax deducted by the Govt. Dept., etc. under section 16-C (Certificate in Form ST-60 enclosed)	
2.8	Turnover of goods chargeable to tax under J & K VAT Act, 2005 or J & K MST Act	
2.9	Others (Please Specify)	

Annual GST Return	Form ST-12
Name of Dealer	TAXPAYER IDENTIFICATION NUMBER

Part D – Rate-wise bifurcation of Sales Tax

Sr. No.	Tax Rate	Type of Turnover	Amount of Taxable Turnover		Surcharge (5% of Tax)	Total amount payable	Amount of Tax Paid	Balance Payable (TDS Awaited)
			Taxable Turnover	Tax (TTO x Rate)				
		(a)	(b)	(c)	(d)	(e=c+d)	(f)	(g=e-f)
1		Services						
2		Liquor						
3		Works Contract						
4		ATF						
5		Other Goods (Please Specify)						
6		Total Amount Payable						

Part E – Statement of Tax Paid

Sr. No.	Name of Treasury / Bank	TR NO / CIN	Date	Amount

Part F – Statement of Advance Tax Payment

Sr. No.	Name of Authority to whom tax is paid	Receipt Number	Date	Amount

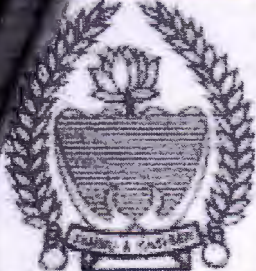
Part G – Statement of TDS

Sr. No.	DDO Registration Number	Name of Deductor	Form ST 60 Number	Form ST 60 Date	Form ST 60 Amount

Part H – Declaration

I, solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and that the particulars shown herein are truly stated and are in accordance with the provisions of the J & K GST Act, 1962. *(This return should be signed by an authorized person)*

Name of Person	Place	Seal and Signature
Designation	Date	

	Annual GST Return <i>[See rule 15(a) and 18(a)]</i>	Form ST-12
		Period from <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>
Circle:	Please fill in Capital letters where applicable and sign the declaration.	Date: __/__/20__

Part A – Dealer Information

1 Dealer Name	2. Taxpayer Identification Number
----------------------	--

Part B – Filing Status

1. Whether Original or Revised Return <input type="checkbox"/> ORIGINAL <input type="checkbox"/> REVISED	<i>If revised, original return acknowledgement number and date:</i>	
	2.a Date (Day/Month/Year) <input type="text"/> / <input type="text"/> / 20 <input type="text"/> <input type="text"/>	2.b Acknowledgement Number <input type="text"/>
4. Following attachments are being submitted with this return: <input type="checkbox"/> ST-12A: Balance Sheet <input type="checkbox"/> ST-12B: Manufacturing and P & L Account <input type="checkbox"/> ST-12C: Trading and P & L Account		

Part C – Details of Turnover / Transfers

1	Gross Turnover of Sales	
A	1.1	Works Contract
	1.2	Other Services
	1.3	Liquor
	1.4	ATF
	1.5	Other Taxable Sales
	1.6	Total (1.1+1.2+1.3+1.4+1.5+1.6)
2	Allowable deduction	
	2.1	Discount allowed
	2.2	Sale price of goods liable to tax at a different stage (relevant statutory forms to be enclosed)
	2.3	Sale price of goods sold in the course of inter-state Trade & Commerce
	2.4	Sale price of goods sold in the course of export of goods out of India
	2.5	Value of goods returned by the purchaser
	2.6	Amount of tax payable
	2.7	Amount of tax deducted by the Govt. Dept., etc. under section 16-C (Certificate in Form ST-60 enclosed)
	2.8	Others (Please Specify)
	2.9	Total allowable deduction (2.1+2.2+2.3+2.4+2.5+2.6+2.8)
3	Taxable Turnover (1.7-2.9)	
4	Purchase price of the goods referred to in section 4-B of the Act	
5	Taxable Turnover including purchases liable for purchase tax (3+4)	
6	Sales Tax Payable (As per Rule 19 of J & K GST Rules)	

Quarterly GST Return		Form ST-13
Name of Dealer		TAXPAYER IDENTIFICATION NUMBER

2.10	Total allowable deduction (2.1+2.2+2.3+2.4+2.5+2.6+2.8+2.9)	
3	Taxable Turnover (1.7-2.10)	
4	Purchase price of the goods referred to in section 4-B of the Act	
5	Taxable Turnover including purchases liable for purchase tax (3+4)	
6	Sales Tax Payable (As per Rule 19 of J & K GST Rules)	

Part D – Rate-wise bifurcation of Sales Tax

Sr. No.	Tax Rate	Type of Turnover	Amount of Taxable Turnover		Surcharge (5% of Tax)	Total amount payable	Amount of Tax Paid	Balance Payable (TDS Awaited)
			Taxable Turnover	Tax (TTO x Rate)				
		(a)	(b)	(c)	(d)	(e=c+d)	(f)	(g=e-f)
1		Services						
2		Liquor						
3		Works Contract						
4		ATF						
5		Other Goods (Please Specify)						
6		Total Amount Payable						

Part E – Statement of Tax Paid

Sr. No.	Name of Treasury / Bank	TR NO / CIN	Date	Amount

Part F – Statement of Advance Tax Payment

Sr. No.	Name of Authority to whom tax is paid	Receipt Number	Date	Amount

Part G – Statement of TDS

Sr. No.	DDO Registration Number	Name of Deductor	Form ST 60 Number	Form ST 60 Date	Form ST 60 Amount

Part H – Declaration

I, solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and that the particulars shown herein are truly stated and are in accordance with the provisions of the J & K GST Act, 1962. (This return should be signed by an authorized person)

Name of Person	Place	Seal and Signature
Designation	Date	

Form – ST 13E
 [see rule 15(b)]
Statement of Contracts Sanctioned & Executed

Period From

□□□□/□□□□

To

□□□□/□□□□

Date: / /20__

Part A : Dealer Information

1 Dealer Name	2. Taxpayer Identification Number
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Part B : Contract-wise details of Contracts sanctioned & Executed

Serial No.	Tin	Name of the Dealer	Name of the Project	Allotment No	Allotment Date	Name of Executing/Tendering Agency	TDN of BDO	Value of Contract	Payments Received by the Dealer	TDS by DDO	Treasury Voucher No	Date

Signature Of the Dealer

Form – ST 13F
 [see rule 15(b)]
Statement of Premiums in case of Insurance Services

Period From

□□/□□/□□□□

To

□□/□□/□□□□

Date: __/__/20__

Part A : Dealer Information

1 Dealer Name

2. Taxpayer Identification Number

Part B : Consolidated statement of Premiums

No of Previous Policies issued at the beginning of the Period	No of Policies Issued during the Period	Total Premiums Collected on		Tax Due	Tax Paid	TR No	Date
		Old Policies	New Policies				

Signature Of the Dealer

Form – ST 13G
 [see rule 15(b)]
Statement of Banking Services

Period From

□□/□□/□□□□

To

□□/□□/□□□□

Date: __/__/20__

Part A : Dealer Information

1 Dealer Name	2. Taxpayer Identification Number
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Part B : Type-wise statement of Banking Services

Serial No (1)	Type of Taxable Banking Service (2)	Gross Turnover related to Column 2	Tax Due	Tax Paid	TR No	Date

Signature Of the Dealer

Form ST- 13H
 [see rule 15(b)]
Statement of Taxable Services

Period From

 To

Date: __/__/20__

Part A : Dealer Information

1 Dealer Name	2. Taxpayer Identification Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Part B : Type-wise statement of Taxable Services

Serial No (1)	Type of Taxable Service (2)	Gross Turnover related to Column 2	Tax Due	Tax Paid	TR. No	Date

Signature of the Dealer

FORM ST-59B

[See Rule 71(ddd)]

Statement of Payment Made Electronically

Payment Date : _____

Scroll Date : _____

S. No	Name of Depositor	TDN	Date of Deposit	Major Head	Sub-Major Head	Minor Head	Bank CIN	Amount in Rs.

Signature of Authorized Bank Officials

Designation and Seal

(To be retained in the Treasury)

FORM ST-59A

[See Rule 71(dd)]

E-CHALLAN FOR DEPOSIT OF TAX DEDUCTED BY GOVERNMENT DEPARTMENTS ETC. UNDER SECTION 16(C) OF JAMMU AND KASHMIR GENERAL SALES TAX ACT, 1962 UNDER THE HEAD 0040-SALES TAX

Name and Address of Department etc.	
TDN :	
Amount of Tax (in figures)	
Amount of Tax (in words)	
Month of deduction	
GRAND TOTAL IN FIGURES: Rs.	
GRAND TOTAL IN WORDS: Rupees	
Challan Identification Number (CIN)	BSR Code Date Challan No. _____

Certified that all the particulars given above are correct.

<p>Online Payment Through Internet Banking</p> <p><< Bank Name >></p> <p><< Collecting Branch Name >></p>

(To be retained in the Treasury)

(1st foil)

FORM ST-59

[See Rule 71(d)]

CHALLAN FOR DEPOSIT OF TAX DEDUCTED BY GOVERNMENT DEPARTMENTS ETC. UNDER SECTION 16(C) OF JAMMU AND KASHMIR GENERAL SALES TAX ACT, 1962 UNDER HEAD 0040-SALES TAX.

Name and Address of the Department etc. _____

TDN _____

Amount of Tax

(in figures) _____

(in words) _____

Month of Deduction _____

Signature of the payer

Place _____

Date _____

Official seal of Department/Office

FOR USE BY THE TREASURY

T.R No _____ Dated _____

Received Rs. (in figures) _____

(in words) _____

Cashier

Accountant

Treasury Officers

Stamp of the Treasury

(To be forwarded to the Additional Commissioner Commercial Taxes (Adm.) by the Treasury)
(2nd foil)

FORM ST-59

[See Rule 71(d)]

CHALLAN FOR DEPOSIT OF TAX DEDUCTED BY GOVERNMENT DEPARTMENTS ETC. UNDER SECTION 16(C) OF JAMMU AND KASHMIR GENERAL SALES TAX ACT, 1962 UNDER HEAD 0040-SALES TAX.

Name and Address of the Department etc. _____

TDN _____

Amount of Tax

(In figures) _____

(in words) _____

Month of Deduction _____

Signature of the payer

Place _____

Date _____

Official seal of Department/Office

FOR USE BY THE TREASURY

T.R No _____ Dated _____

Received Rs. (in figures) _____

(in words) _____

Cashier

Accountant

Treasury Officers

Stamp of the Treasury

(To be given to the payer who shall forwarded it to the Additional Commissioner Commercial Taxes (Adm.))

(3rd foil)

FORM ST-59

[See Rule 71(d)]

CHALLAN FOR DEPOSIT OF TAX DEDUCTED BY GOVERNMENT DEPARTMENTS ETC. UNDER SECTION 16(C) OF JAMMU AND KASHMIR GENERAL SALES TAX ACT,1962 UNDER HEAD 0040-SALES TAX.

Name and Address of the Department etc. _____

TDN _____

Amount of Tax

(in figures) _____

(in words) _____

Month of Deduction _____

Signature of the payer

Place _____

Date _____

Official seal of Department/Office

FOR USE BY THE TREASURY

T.R No _____ Dated _____

Received Rs. (in figures) _____

(in words) _____

Cashier

Accountant

Treasury Officers

Stamp of the Treasury

(To be forwarded to the Additional Commissioner Commercial Taxes (Adm.) by the Treasury)

(4th foil)

FORM ST-59

[See Rule 71(d)]

CHALLAN FOR DEPOSIT OF TAX DEDUCTED BY GOVERNMENT DEPARTMENTS ETC. UNDER SECTION 16(C) OF JAMMU AND KASHMIR GENERAL SALES TAX ACT,1962 UNDER HEAD 0040-SALES TAX.

Name and Address of the Department etc. _____

TDN _____

Amount of Tax

(in figures) _____

(in words) _____

Month of Deduction _____

Signature of the payer

Place _____

Date _____

Official seal of Department/Office

FOR USE BY THE TREASURY

T.R No _____ Dated _____

Received Rs. (in figures) _____

(in words) _____

Cashier

Accountant

Treasury Officers

Stamp of the Treasury

FORMST-58A

[See Rule 71(a)]

Application for allotment of Tax Deduction Number

To

The Assessing Authority,

Jammu / Srinagar

1. I, _____ s/o d/o w/o _____
on behalf of the _____ [Government
Department (Central or State)/Local Authority/ Corporation/ Government
Company/Cooperative Society/Board] hereby apply for the allotment of Tax
Deduction Number(TDN) under Section 16-C of the Jammu and Kashmir General
Sales Tax Act, 1962
2. Name and Address:
 - a) Head Office.
 - b) Branch Office.
3. Status and designation of the person who makes this application.
4. Whether the person who makes the application is Drawing &
Disbursing Officer, if not, name the DDO
5. Nature of taxes deducted:
 - a) Works contract
 - b) Any other service
6. Year adopted for maintenance of accounts
7. Language and script in which accounts are maintained
8. Name(s) and addresses (s) of banker (s) in the State
& account numbers.
9. TAN (Tax Deduction Account Number) allotted by Income Tax (IT) Department,
Government of India

Declaration

I, hereby declare that the particulars given above are correct and true to the best of my
knowledge and belief.

Station _____

Name and Designation of the applicant

Date _____

Office seal _____

Notes:-

- I. The application should be signed by a person authorized to sign it under
Rule 73 of the J&K GST Act, 1962;
- II. Receipt of for having paid fee of Rs. _____ in the treasury shall also
be attached with the application.