



GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, Srinagar

Notification.

Srinagar, the, 4th October, 2014

SRO 396.- In exercise of powers conferred by section 85 of the Jammu and Kashmir Value Added Tax Act, 2005, the Government hereby direct that in the Jammu and Kashmir Value Added Tax Rules, 2005.-

- (i) in rule 2AA, the following proviso shall be inserted namely:-

"Provided that the provisions contained in rule 2AA shall not apply in respect of the registered dealers whose books of accounts have been lost due to floods of September, 2014 in respect of the return for the second quarter 2014-15.

Such dealers shall file self declaration with respect to stocks destroyed including such stocks which have been brought into the State but were lying with the transport companies and sales made in such a format as may be prescribed by the Commissioner Commercial Taxes duly supported by an affidavit or such other documents as the Commissioner Commercial Taxes may ask to be furnished."

- (ii) at the end of rule 2AA, the following note shall be added namely:-

"Note:-

- (i) The assessing authority shall not ask for copies of FIR from the concerned dealer.
- (ii) A report from the Revenue Department or from the concerned Revenue Authority about the destruction/damage due to flood of the place of business premises shall be taken as equivalent of destruction of books of accounts as claimed by the dealer in his affidavit."

By Order of the Government of Jammu and Kashmir.

Sd/-

(B.B. Vyas) IAS,
Principal Secretary to Government,
Finance Department.

No:ET/Estt/119/Flood/2014

Dated: 4.10.2014

Copy to the:-

1. Financial Commissioner, J&K, Revenue.
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, Jammu/Srinagar.
12. PPS to the Chief Secretary, J&K.
13. OSDs/Special Assistants of all Hon'ble Ministers/Ministers of State.
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.


4-10-2014
(Showkat Aijaz) KAS
Director Finance.