



GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, Srinagar

Notification.
Srinagar, the 11th October, 2014

SRO 402 .- In exercise of powers, conferred by section 85 of the Jammu and Kashmir Value Added Tax Act, 2005, and in supersession of Notification SRO 396 dated 4th October, 2014, the Government here direct that following amendment shall be made in the Jammu and Kashmir Value Added Tax Rules, 2005, namely:-

"In rule 28.-

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

"Provided that the provisions contained in sub-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 sub-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."

This notification shall and shall be deemed to have come into force with effect from 04.10.2014.

By Order of the Government of Jammu and Kashmir.

Sd/-

(B.B. Vyas) IAS,

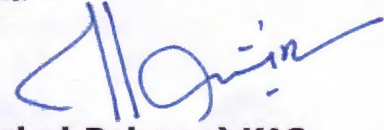
Principal Secretary to Government,
Finance Department.

Dated 11.10.2014

No: ET/Estt/119/Flood/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.



(Shakeel-ul-Rehman) KAS,
Special Secretary to Government,
Finance Department.

