



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

**Notification**  
**Jammu, the 1<sup>st</sup> of February, 2017**

**SRO 30.-** In exercise of the powers, conferred by section 79 of the Jammu and Kashmir Value Added Tax, 2005, the Government in order to facilitate voluntary payment of tax arrears payable under the Jammu and Kashmir Value Added Tax, 2005, directs that:-

- 1) there shall be remission of 100% of the penalty and the interest on arrears of the tax in respect of all the dealers registered under the provisions of Jammu and Kashmir Value Added Tax, 2005, who pay the arrears of VAT, assessed/re-assessed up to the accounting year 2015-2016, in six equal monthly installments, with the first installment to be paid within one month of the publication of this notification.
- 2) the remission of interest and penalty shall be available to the following categories of dealers:-
  - i) who have paid their admitted/assessed tax for all the accounting years up to 2015-2016, in part or in full and deposit the balance payable amount of tax in six equal monthly installments, with the first installment to be deposited within one month of the publication of this notification;
  - ii) such dealers, who have been assessed up to the accounting year 2015-16, shall simply file a declaration as may be prescribed by the Commissioner for that particular year(s)

along with the proof of payment of 1/6th of the assessed tax arrears;

- 3) default in payment of first installment shall entail outright disqualification from the scheme. However, default in payment of any subsequent monthly installment shall make the dealer liable for disqualification only if he is not able to furnish proof of the payment of the missed installment along with penalty equivalent to 5% of the unpaid installment amount with the next installment which shall become due. In case of any further default, the dealer shall be liable to pay the entire amount of arrears along with the interest and penalty. All the installments shall have to be deposited within six months from coming into force of the notification.
- 4) the benefit of remission under this notification can also be availed by the industrial unit holders registered under Jammu and Kashmir Value Added Tax Act, 2005.
- 5) in respect of the cases where the dealers have challenged the orders passed under any section of the Jammu and Kashmir Value Added Tax Act, 2005, before any Appellate Authority or Court(s), the benefit of scheme shall be available subject to the condition that the concerned dealer files an application before the Competent Authority, along with an affidavit, that he has filed an application for withdrawal of such case(s) and that there are no proceedings pending before any Appellate Forum or Court(s), as the case may be.
- 6) the provisions of clause (1) to clause (5) shall also apply to arrears of tax/or interest/or penalty under the Central Sales Tax Act, 1956 w.e.f 2005-06 in all cases where the procedure is regulated under section 9(2) of Central Sales Tax Act, 1956 read with Jammu and Kashmir Value Added Tax Act, 2005.

- 7) all the concerned Assessing Authorities having jurisdiction shall be competent to pass order for waiver of such interest/penalty, subject, however, to the condition that no proceedings are pending in this regard before any forum including court(s).
- 8) the amount, if any already paid towards penalty or interest imposed/levied under the aforesaid section, before the issuance of this notification, shall neither be refunded nor adjusted in any manner.

This notification shall come into force w.e.f **03.02.2017**.

By the order of the Government of Jammu & Kashmir.

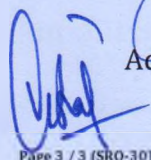
Sd/-  
**(Navin K. Choudhary), IAS**  
Commissioner/Secretary to Government  
Finance Department

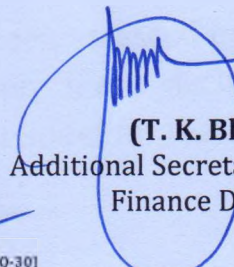
No. ET/Estt/180/2016

Dated : 01-02-2017

Copy to the:-

1. Financial Commissioner, Agriculture Production Department.
2. Principal Secretary to the Chief Minister.
3. All Financial Commissioners.
4. Principal Resident Commissioner, J&K Government, New Delhi.
5. Principal Secretary to Hon'ble Governor.
6. All Principal Secretaries to the Government.
7. Chief Electoral Officer, J&K.
8. Divisional Commissioner, Jammu/Kashmir.
9. All Commissioner/Secretaries to the Government.
10. Secretary to Government, Department of Law, Justice & Parliamentary Affairs.
11. Excise Commissioner, J&K Jammu.
12. Commissioner Commercial Taxes, J&K, Jammu.
13. All Heads of Department.
14. All Deputy Commissioners.
15. Director Information, J&K, Jammu.
16. OSD/Spl. Assistants/Private Secretary to all Hon'ble Cabinet Ministers/Ministers of State.
17. General Manager, Government Press, Jammu/Srinagar.
18. Private Secretary to Chief Secretary, J&K.
19. Private Secretary to the Commissioner/Secretary to the Government, Finance Department.
20. Government order file/Stock file/Finance Website/GAD website.



  
**(T. K. Bhat), KAS**  
Additional Secretary to Government  
Finance Department

01.02.17