

Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Jammu.  
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Subject:- Grant of amnesty for the settlement of unresolved issues in the old tax regime for the smooth implementation of Goods and Services tax- enhancement of scope/extension of timeline for payment of arrears regarding.

**Government Order No. 64 -FD of 2020**  
**Dated: 26.02.2020**

In the Government order No.39-FD of 2018 dated 05.02.2018, regarding grant of amnesty for the settlement of unresolved issues in the old tax regime for the smooth implementation of Goods and Services tax, the following amendments shall be deemed to have been made with effect from 31<sup>st</sup> January, 2020:

1. The following shall be added after clause 1 in Annexure –A (Part-1) namely;

*“Notwithstanding anything to the contrary contained in this order, but subject to the procedure for availing the Scheme, the dealers who could not avail the benefit of the amnesty can also apply under the Scheme provided they pay the admitted/assessed/reassessed principal tax by or before 30.06.2020”.*

*Provided further that the above benefit under the Scheme can also be availed by all such dealers as had applied under the Scheme but had either failed to deposit the payment in time or have missed any of the instalments.*

2. In clause 2, sub-clause (i), the words **“in three equal instalments”** shall be omitted.
3. In clause 2, sub-clause (ii), the words and figures **“of 1/3<sup>rd</sup>”** shall be omitted.
4. In clause 3, the words and figures **“of 1/3<sup>rd</sup>”** shall be omitted and for the words and figures **“31<sup>st</sup> March 2018”**, the words and figures **“30<sup>th</sup> June 2020”** shall be substituted.
5. In clause 4, the words **“of any instalment”** shall be omitted.
6. In clause 6, for the words and figures **“2<sup>nd</sup> instalment due”**, the words **“proof of payment of principal tax”** shall be substituted.



7. Consequent upon the amendments in Annexure –A (Part-1), following changes are made in the Procedure for availing the Scheme, namely;
  - (i) In clause 1, the words and figures “**of 1/3<sup>rd</sup>**” shall be omitted.
  - (ii) In declaration –I, for the word “installment” in column 5, the word “**Payment**” shall be substituted.
  - (iii) In declaration –II, for the word “installment” in column 5, the words “**Payment**” shall be substituted.
8. In clause 1 sub-clauses (a)(b)(c)(d)and (e) in Annexure –A (Part-II), for the words and figures “**31<sup>st</sup> March 2018**”, wherever appearing, the words and figures “**30<sup>th</sup> June, 2020**” shall be substituted.
9. Consequent upon the amendments in Annexure –A (Part-II), following changes are made in the procedure for availing the Scheme, namely;
  - (iv) In clause 1, the words and figures “**of 1/3<sup>rd</sup>**” shall be omitted
  - (v) In declaration –I, for the word “installment” in column 5, the words “**Payment**” shall be substituted.
  - (vi) In declaration –II, the word “installment” in column 5, the words “**Payment**” shall be substituted.
10. The following shall be added after clause 1 in Annexure –B (Part-I), namely;

*“Notwithstanding anything to the contrary contained in this order but subject to the procedure for availing the Scheme, the dealers who could not avail the benefit of the amnesty can also apply under the Scheme provided they pay the admitted/assessed/reassessed principal tax by or before 30.06.2020”.*

*Provided further that the above benefit under the Scheme can also be availed by all such dealers as had applied under the Scheme but had either failed to deposit the payment in time or have missed any of the instalments.*
11. In clause 2, sub-clause (i), the words “**in three equal instalments**” shall be omitted and for the words and figures “**31<sup>st</sup> March 2018**”, the words and figures “**30<sup>th</sup> June 2020**” shall be substituted.
12. In clause 2, sub-clause (ii), the words and figures “**of 1/3<sup>rd</sup>**” shall be omitted and for the words and figures “**31<sup>st</sup> March 2018**”, the words and figures “**30<sup>th</sup> June 2020**” shall be substituted.
13. In clause 4, the words and figures “**of 1/3<sup>rd</sup>**” shall be omitted.
14. In clause 7, for the words and figures “**2<sup>nd</sup> instalment due**”, the words “**proof of payment of principal tax**” shall be substituted.
15. Consequent upon the amendments in Annexure –B (Part-I), following changes are made in the Procedure for availing the Scheme, namely;
  - (vii) In clause 1, the words and figures “**of 1/3<sup>rd</sup>**” shall be omitted

*A*

- (viii) In declaration –I, for the word “installment” in column 5, the word “**Payment**” shall be substituted.
- (ix) In declaration –II, for the word “installment” in column 5, the word “**Payment**” shall be substituted.
16. In clause 1 sub-clauses (a)(b)(c)(d)and (e) in Annexure –B (Part-II), for the words and figures “**31<sup>st</sup> March,2018**”, wherever appearing, the words and figures “**30<sup>th</sup> June, 2020**” shall be substituted.
17. Consequent upon the amendments in Annexure –B (Part-II), following changes are made in the Procedure for availing the Scheme, namely;
- (x) In clause 1, the words and figures “**of 1/3<sup>rd</sup>**” shall be omitted
- (xi) In declaration –I, for the word “installment” in column 5, the word “**Payment**” shall be substituted.
- (xii) In declaration –II, for the words “installment” in column 5, the word “**Payment**” shall be substituted.

By Order of the Lieutenant Governor.

Sd/-

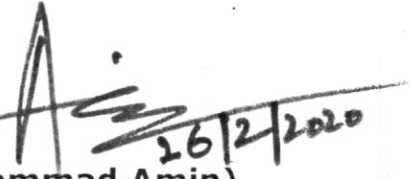
**(Dr. Arun Kumar Mehta), IAS**  
Financial Commissioner,  
Finance Department

No. ET/Estt/200/2017

Dated:- 26.02.2020

Copy to the:-

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2. Principal Resident Commissioner, J&K Government, New Delhi.
3. Principal Secretary to the Hon'ble Governor.
4. All Principal Secretaries to the Government.
5. Joint Secretary (J&K), Ministry of Home Affairs Government of India.
6. All Commissioner/Secretaries to the Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
10. Additional Commissioner, State Taxes (Administration & Enforcement) Jammu/Kashmir.
11. President Federation of Industry, Kashmir.
12. President Kashmir Chamber of Commerce & Industry, Jammu.
13. President Industries Association, Jammu/Srinagar.
14. General Manager, Government Press Jammu/Srinagar.
15. Private Secretary to the Financial Commissioner, Finance Department.
16. Government Order file/Stock file/Incharge Website.

  
**(Mohammad Amin),**  
Under Secretary to the Government,  
Finance Department