

GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, Jammu/Srinagar

NOTIFICATION
Jammu, the 12th of February 2024

SO 92 - In exercise of the powers conferred by section 168A of the Jammu and Kashmir Goods and Services Tax Act, 2017 (No. V of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in partial modification of the notification of the Government of Jammu and Kashmir, Finance Department, SO No. 401/2022-Tax, dated the 22nd of August, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:-

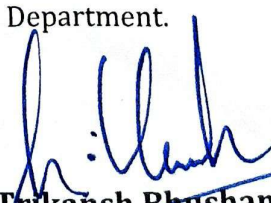
- i. for the financial year 2018-19, up to the 30th day of April, 2024.
- ii. for the financial year 2019-20, up to the 31st day of August, 2024.

By order of the Government of the Jammu and Kashmir.

Sd/-
(Santosh D Vaidya) IAS
Principal Secretary to the Government,
Finance Department.
Dated: - 12-02 - 2024

No: FD-ST/34/2021(Part-II)
Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal Secretaries/ Commissioner/Secretaries to Government.
5. Joint Secretary, J&K, MHA, GoI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes Department, J&K.
8. Excise Commissioner, J&K
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Principal Secretary to Government, Finance Department.
11. Incharge website, Finance Department.


(Trikansh Bhushan) JKAS
Under Secretary to the Government,
Finance Department.