

Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Jammu

Notification  
Jammu, the 24<sup>th</sup> of December, 2019

SO <sup>44</sup> .—WHEREAS, sub-section (1) of section 44 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No.V of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 8<sup>th</sup> July, 2017 to the 31<sup>st</sup> March, 2018 and for the period from 1<sup>st</sup> April, 2018 to the 31<sup>st</sup> March, 2019 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. **Short title.**—This Order may be called the Jammu Goods and Services Tax Order, 2019.
2. For the Explanation in section 44 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the following Explanation shall be substituted, namely: —

“**Explanation.**— For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31<sup>st</sup> March, 2019 shall be furnished on or before the 31st March, 2020.”

This order is deemed to have been issued with effect from 14<sup>th</sup> November, 2019

Sd/-  
(Dr. Arun Kumar Mehta), IAS  
Financial Commissioner,  
Finance Department. J&K

No: ET/Estt/119/2017-IV

Dated: 24 -12 - 2019.

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Financial Commissioner to the Hon'ble Governor.
4. Principal Resident Commissioner, J&K Government, New Delhi.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, State Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (S).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to the Financial Commissioner, Finance Department.
20. Government Order file/Stock file/Incharge website.

(Dr. Aadil Fareed) 24/12/19  
Deputy Secretary to the Government