Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Srinagar/Jammu  

Notification  
Srinagar, the 25th August, 2020  

S.O 265. — In exercise of the powers conferred by section 128 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No.V of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council hereby makes the following further amendments in the notification SRO No. 478 dated 24th November, 2017, namely:—

(i) In the second proviso, for the Table, the following Table shall be substituted, namely:

**"Table"**

<table>
<thead>
<tr>
<th>S. No. (1)</th>
<th>Class of registered persons (2)</th>
<th>Tax period (3)</th>
<th>Condition (4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year</td>
<td>February, 2020, March, 2020 and April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020</td>
</tr>
<tr>
<td>2.</td>
<td>Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the Union territory of Jammu and Kashmir</td>
<td>February, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>March, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 5th day of July, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>April, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 9th day of July, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>May, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 15th day of September, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>June, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 25th day of September, 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>July, 2020</td>
<td>If return in FORM GSTR-3B is furnished on or before the 29th day of September, 2020</td>
</tr>
</tbody>
</table>

(ii) after the 2nd proviso, the following provisos shall be inserted, namely:—

"Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the
registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01<sup>st</sup> day of July, 2020 to 30<sup>th</sup> day of September, 2020."

**This notification shall be deemed to have come into force w.e.f 24.06.2020**

Sd/-

(Dr. Arun Kumar Mehta), IAS  
Financial Commissioner to the Government,  
Finance Department

No: No: ET/Estt/119/2017-IV  
Copy to the:-
1. Secretary, GST Council, New Delhi.  
2. All Financial Commissioners.  
4. Principal Secretary to Hon’ble Lieutenant Governor.  
5. All Principal Secretaries to Government.  
6. All Commissioners/Secretaries to Government.  
8. Joint Secretary, J&K Affairs, MHA, Govt.  
10. Commissioner, State Taxes Department, J&K, Srinagar.  
11. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir  

Dated: 25.08.2020

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