

Government of Jammu and Kashmir

Finance Department

- Civil Secretariat, Srinagar/Jammu

Notification

Srinagar, the 25th August, 2020

S.O 266 . - In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely: -

In rule 26, in sub-rule (1), for the second proviso, following provisos shall be substituted, namely: -

"Provided further that a person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC)."

This notification shall be deemed to have come into force w.e.f 27th day of May, 2020.

Sd/-

(Dr. Arun Kumar Mehta), IAS

Financial Commissioner to the Government,

Finance Department

Dated: 25.08.2020

No: No: ET/Estt/119/2017-IV

Copy to the:-

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

(Mohammad Amin)

Under Secretary to the Government,
Finance Department