

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

Notification
Srinagar, the 25th August, 2020

S.O 264-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), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification SRO No. 33 dated 23rd January, 2018 , namely:-

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely: -

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

Sl. No. (1)	Month/ Quarter (2)	Dates (3)
1.	March, 2020	10 th day of July, 2020
2.	April, 2020	24 th day of July, 2020
3.	May, 2020	28 th day of July, 2020
4.	June, 2020	05 th day of August, 2020
5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020."

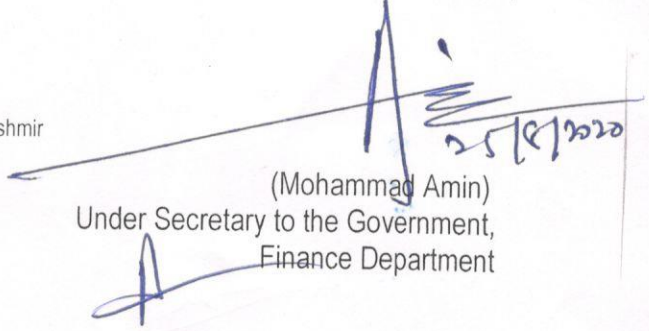
This notification shall deemed to have come into force w.e.f 24.06.2020

Sd/-
(Dr. Arun Kumar Mehta), IAS
Financial Commissioner to the Government,
Finance Department
Dated: 2508.2020

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