

Notification  
Jammu/Srinagar, the, 16<sup>th</sup> Dec 2021

SO 425 - 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: —

(1) Save as otherwise provided in these rules, they shall come into force on the date of publication of corresponding rules under Central Goods and Services Tax Rules, 2017 in the Central Gazette.

2. In the Jammu and Kashmir Goods and Services Tax Rules, 2017, —

- i. in rule 137, with effect from the 30<sup>th</sup> day of November 2021, for the words “four years”, the words “five years” shall be substituted.
- ii. in **FORM GST DRC-03**, —
  - a. in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;
  - b. against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;
  - c. against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted;
  - d. for the table, under serial number 7, for the table, the following table shall be substituted, namely:-

“Sr No	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

Sd/-

(Atal Dullo), IAS

Financial Commissioner  
(Additional Chief Secretary)  
Finance Department

No: FD-ST/34/2021-003

Dated: 16- 12- 2021

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 Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Joint Secretary (J&K) Ministry of Home Affairs, Government of India, New Delhi
8. Divisional Commissioner, Jammu/Kashmir.
9. Secretary to Government, Law Department.
10. Commissioner, State Taxes Department, J&K, Srinagar.
11. Excise Commissioner, J&K, Srinagar.
12. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir
13. Private Secretary to Finance Commissioner(Additional Chief Secretary), Financer
14. Website J&K, Finance.

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