

## Government of Jammu and Kashmir Finance Department

Civil Secretariat, Jammu.

## Notification

## Jammu, the 31st March, 2015

**SRO 103.-** In exercise of the powers, conferred by section 79-A of the Jammu and Kashmir Value Added Tax Act, 2005 and in supersession of notification SRO 146 dated 28th March, 2013, the Government hereby direct that in notification SRO 91 dated 16th March, 2006, read with notification SRO 42 of 2014 dated 28th February, 2014, the following amendments shall be made:-

- "(I) In para 2<sup>nd</sup>, for the words and figures "31<sup>st</sup> March, 2015" shall be substituted.
- (II) In item 13, for the words "shall not be entitled to any tax remission for the quarter in which such offence is committed provided that such default/offence is not repeated during the year", the words "shall be entitled to tax remission for the quarter in which such offence/default is committed subject to the payment of such tax, interest and /or penalty as the case may be provided that the industrial unit shall not be entitled to any tax remission for the quarter in which the offence/default is repeated" shall be substituted."

This notification shall come into force w.e.f 01-04-2015.

By Order of the Government of Jammu and Kashmir.

Sd/(B.B. Vyas) IAS
Principal Secretary to Government
Finance Department

No. ET/Estt/Budget Ann./44/2015

Dated:-31-03-2015

## Copy to the:-

- 1. Financial Commissioner, J&K, Revenue.
- 2. Financial Commissioner, Industries & Commerce Department.
- 3. All Principal Secretaries to the Government.
- 4. Principal Secretary to Hon'ble Governor.
- 5. All Commissioner/Secretaries to the Government.
- 6. Divisional Commissioner, Jammu/Kashmir.
- 7. Secretary to Government, Department of Law, Justice & Parliamentary Affairs.
- 8. All Heads of Department.
- 9. Excise Commissioner, J&K Jammu.
- 10. Commissioner Commercial Taxes, J&K, Jammu.



11. All Deputy Commissioners.

12. Director Information, J&K.

13. General Manager, Government Press, Jammu/Srinagar.

PPS to the Chief Secretary, J&K.
 Private Secretary to the Principal Secretary to the Government, Finance Department.

16. P.A to Special Secretary to Government, Finance Department.

17. Government order file/Stock file/Finance Website/GAD website.

(Bharat Sibgh)KAS
Deputy Secretary to Government
Finance Department