



GOVERNMENT OF JAMMU AND KASHMIR  
**FINANCE DEPARTMENT**  
Civil Secretariat, Jammu

**Notification.**  
**Jammu, the 17<sup>th</sup> January, 2015**

**SRO 24** .- In exercise of powers, conferred by section 85 of the Jammu and Kashmir Value Added Tax Act, 2005, the Government hereby direct that the following amendment shall be made in the Jammu & Kashmir Value Added Tax Rules, 2005:-

For the note appended to sub rule 2AA of rule 28, the following note shall be substituted namely:-

"Note:-

- (i) The assessing authority shall not ask for copies of FIR from the concerned dealer.
- (ii) Commissioner Commercial Taxes or the officers authorized by him shall notify the dealer(s) whose business premises alongwith goods and books of accounts were destroyed/damaged due to the unprecedented floods of September 2014 shall be taken as proof of destruction of books of accounts as claimed by the dealer(s) in his/her/their Affidavit

This notification shall come into force with immediate effect.

By Order of the Governor.

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

Dated: 17.01.2015

No:ET/Estt/119/Flood/2014-II

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 Commissioners/Secretaries to the Government.
6. Divisional Commissioner, Jammu/Kashmir.
7. All Heads of Department.
8. Excise Commissioner, J&K Jammu.
9. Commissioner Commercial Taxes, J&K Jammu.
10. All Deputy Commissioners.
11. Director Information, J&K.
12. General Manager, Government Press, Jammu/Srinagar.
13. PPS to the Chief Secretary, J&K.
14. Pvt. Secretary to the Principal Secretary to the Government, Finance Department.
15. Government order file/Stock file/Finance Website/GAD website.

  
17-01-2015  
**(Showkat Aijaz), KAS**  
Director Finance.