



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu.

Notification

Srinagar, the 15th September, 2017

SRO 384.-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 Jammu and Kashmir Government hereby makes the following amendment in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely:-

(1) In the Jammu and Kashmir Goods and Services Tax Rules, 2017, (hereinafter referred to as the principal rules), in rule 3 –

(i) after sub-rule (3), the following sub-rule shall be inserted; namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub - rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

(ii) in sub-rule (5), after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)” shall be inserted;

2. In the principal rules, after rule 120, the following rule shall be inserted, namely:-

“120A. Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period

