



Government of Jammu and Kashmir

Finance Department

Civil Secretariat, Jammu.

Notification

Srinagar, the 4th October, 2017

SRO 416.- 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 on the recommendation of the council, hereby makes the following amendment in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely:-

(i) in rule 24, in sub-rule (4), for the figures, letters and word, "**30th September**", the figures, letters and word "**31st October**" shall be substituted;

(ii) in rule 118, for the words "**a period of ninety days of the appointed day**", the words and figures "**the period specified in rule 117 or such further period as extended by the Commissioner**" shall be substituted;

(iii) in rule 119, for the words "**ninety days of the appointed day**", the words and figures "**the period specified in rule 117 or such further period as extended by the Commissioner**" shall be substituted;

(iv) in rule 120, for the words "**ninety days of the appointed day**", the words and figures "**the period specified in rule 117 or such further period as extended by the Commissioner**" shall be substituted;

(v) in rule 120A, the marginal heading "**Revision of declaration in FORM GST TRAN-1**" shall be inserted;

(vi) in **FORM GST REG-29**, -

(a) for the heading, "**APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION**", the heading, "**APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS**" shall be substituted;

(b) under sub-heading **PART-A**, against item (i), for the word and letters "**Provisional ID**", the letters "**GSTIN**" shall be substituted.

(vii) In Rule 83(1) w.e.f. 8th of July, 2017 the following words and signs are deleted and substituted:

- (a) The word and sign (a) before (i) is a citizen of India; is **deleted**.
- (b) The word and sign (i) before the word "that" in para 2; is **deleted** and substituted by word and sign (a).
- (c) The word and sign (ii) before the word "that" in para 3; is **deleted** and substituted by word and sign (b).

This notification shall deemed to have come into force w.e.f 29th September 2017.

By order of the Government of Jammu and Kashmir.

Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government,
Finance Department.

No: ET/Estt/GST/119/2017-I

Dated: 04 - 10 - 2017.

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 Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar
10. Commissioner, Commercial Taxes, J&K Srinagar.
11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
13. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Principal Secretary to Government , Finance Department.
22. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)

Under Secretary to the Government