



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

Notification

Jammu, the 19th April, 2018

SRO 184 .- In exercise of Powers conferred by Section (174) of the J&K Goods and Service Tax Act 2017, the Government in order to clear the liability of balance amount of advance entry tax paid in terms of notification SRO-270 dated 01-09-2009 in respect of M/s Reliance Jio Infocomm Ltd. Jammu, as on 07.07.2017, the Government of Jammu and Kashmir hereby prescribe the following mechanism for reimbursement/refund:-

1. The dealer shall apply before the Jurisdictional Assessing Authority within 15 days of filing of return under the Jammu and Kashmir Goods and Service Tax Act 2017 along with tax.
2. The amount of State Goods and Service Tax so deposited shall be reimbursed/refunded by debit to the balance of Advance Entry Tax lying at the credit of dealer as on 07-07-2017.
3. The amount of refund due for each month shall be equivalent to the amount paid in cash by the dealer against return filed under Jammu and Kashmir Goods and Service Tax Act 2017 for that particular month. The assessing authority after examining the claim shall refund to the dealer the amount equivalent to the payment made in cash by the dealer against Jammu and Kashmir Goods and Service Tax Act 2017 for that particular month.
4. The Jurisdictional Assessing Authority shall maintain a ledger for the said purpose and the order of refund/reimbursement shall be passed within 15 days of the receipt of application filed by the dealer.
5. The Government shall provide for the budget separately for the said purpose with the Department of Commercial Taxes.
6. No interest shall accrue on the delayed issue of refund/reimbursement.

7. In case the dealer closes his business, the balance lying in the ledger maintained by the jurisdictional Assessment Authority shall lapse to the Government and dealer shall not be entitled to any reimbursement/refund of the said amount.
8. The jurisdictional Assessing Authority shall ensure that there is no liability outstanding against the dealer on the date of sanction refund/reimbursement.
9. The jurisdictional Assessing Authority after examination of the application shall sanction the refund/reimbursement equivalent to the SGST deposited by the dealer after adjustment of Input Tax Credit paid by him against return filed under the Jammu and Kashmir GST Act, 2017 for that particular month and forward the same to the Addl. Commissioner Commercial Taxes (Adm) of the division within five days for payment by credit to the bank account of the dealer.
10. The Additional Commissioner Commercial Taxes shall also keep a record of the amounts credited into the account of the dealer on monthly basis.

By Order of the Government of Jammu and Kashmir

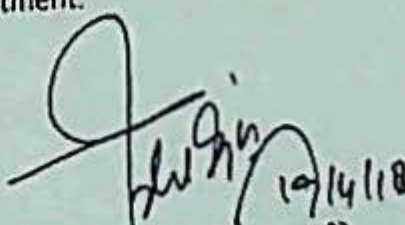
Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government
Finance Department

Dated:- 19-04-2018

No.ET/Estt/131/2017/JIO Reliance /GST

Copy to the:-

1. Secretary to Government, Department of Law, Justice & Parliamentary Affairs.
2. Commissioner, Commercial Taxes, J&K, Jammu.
3. Pvt.Secy. to Hon'ble Minister for Finance
4. Pvt.Secy. to Hon'ble Minister of State for Finance.
5. Pvt.Secy. to Principal Secretary to Government, Finance Department.
6. Reliance JIO infocomm. Pvt. Limited.
7. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)
Under Secretary to Government