



Government of Jammu and Kashmir

**Finance Department**

Civil Secretariat, Jammu/Srinagar

**NOTIFICATION**

Srinagar, the 8<sup>th</sup> of July, 2019

RO437-In exercise of the powers conferred by section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of RO Notification No.206 dated 18<sup>th</sup> March 2019 issued by Finance Department, Government of Jammu and Kashmir (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Jammu and Kashmir Goods and Services Tax Rules, 2017, till the 18<sup>th</sup> day of the month succeeding such quarter.
3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Jammu and Kashmir Goods and Services Tax Rules, 2017, on or before the 30<sup>th</sup> day of April following the end of such financial year.
4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

By Order of the Government of Jammu & Kashmir

Sd/-

(Dr. Arun Kumar Mehta) IAS,  
Financial Commissioner,  
Finance Department.

No: ET/Est/GST/119/Noti-III

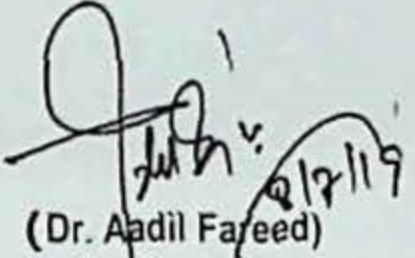
Dated 08 07 2019

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Financial Commissioner to the Hon'ble Governor.
4. Principal Resident Commissioner, J&K Government, New Delhi.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.



11. Additional Commissioner, State Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (S).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to the Financial Commissioner, Finance Department.
20. Government Order file/Stock file/Incharge website.

  
(Dr. Aadil Fazeed)  
Deputy Secretary to the Government