

Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, J&K. Jammu

**Notification**

Jammu, the 15<sup>th</sup> 9 May, 2020

S.O. 150. In exercise of the power conferred by section 148 of the Jammu and Kashmir Goods and Service Tax Act, 2017 ( Act No. V of 2017), the Government, on recommendations of the Council, hereby notifies the following person;

- (i) foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule ( 2) of rule 4 of the Companies (Registration of Foreign Companies ) Rules, 2014;

as the class of registered persons who shall follow the special procedure as mentioned below:-

The above said persons shall not be required to furnish reconciliation statement in Form GSTR-9C to the Jammu and Kashmir Goods and Services Tax rules, 2017 under sub-section (2) of section 44 of the said act read with sub-rule 93 ) of rule 80 of the said rules:

Provided that a statement of receipt and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30<sup>th</sup> September of the year succeeding the financial year.

This notification shall be deemed to have come into force w.e.f. 16<sup>th</sup> day of March, 2020.

Sd/-

**(Dr. Arun Kumar Mehta) IAS**

Financial Commissioner,

Dated: 15-5-2020

No:-ET/Estt/119/2017-IV

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 Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government

7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner ,J&K Jammu
9. Commissioner, State Taxes Jammu.
10. Additional Commissioner, State taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, State taxes Tax Planning J&K
12. Incharge Website, Finance
13. Government Order File/ Stock file

  
**(Shafiqat Ali Keen) KAS**

Under Secretary to the Government,  
Finance Department