



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

Subject: Refund of advance entry tax paid in excess by transport agencies and courier service providers.

Circular No. **08** - FD of 2018
Dated: **22**.11.2018

Instances have come to the notice of the Government that some consignors of goods in the State of J&K importing goods for consumption within the State were depositing entry tax in advance to facilitate speedy clearance of the goods at various Check Posts in the State. The State Taxes Department has allowed such advance deposits of entry tax notwithstanding the fact that there was no provision under the erstwhile J&K Entry Tax on Goods Act, 2000 (repealed w.e.f 08.07.2017). However, the department has kept records in relation to tax deposited in advance as well as consignment of goods cleared against such deposits. With the introduction of J&K GST Act, 2017, the J&K Entry Tax on Goods Act, 2000 stands repealed and in some cases the balance of advance entry tax deposits are lying with the concerned authorities. Representations have been received from the consignors for refund of the balance amount as there are no liabilities to be cleared against these deposits.

After considering the above mentioned circumstances, the following instructions/orders are issued:-

1. Legitimate balances of entry tax deposited in advance shall be refunded to the depositors.
2. The depositors shall not be eligible for any kind of interest as entry tax in advance has been deposited voluntarily to facilitate speedy clearance of their consignments at check posts.
3. For the purpose of claiming refund of balances of entry tax paid in advance, the applicant shall file an application before incharge of the concerned office within one month of the issuance of this order along with complete break up of:
 - (a) Entry tax deposited in advance.
 - (b) Entry tax due on consignments cleared against these deposits.
 - (c) Balance of entry deposited in advance.

The officer in-charge shall verify the claim of refund vis-à-vis the records and determine the refund as if it were a refund allowed under erstwhile entry tax on goods Act, 2000.

Sd/-

(Navin K. Choudhary), IAS
Principal Secretary to the Government
Finance Department

Dated:- **22** -11-2018

No:- ET/Estt/205/2018

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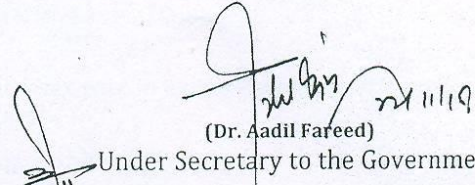
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Circular to
all the
concerned
Agencies/Check Posts

Dc (J)
(M)

LA/11/11
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1. Commissioner, State Taxes, J&K.
2. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.
3. Additional Commissioner, State Taxes Tax Planning, J&K.
4. OSD to Hon'ble Advisor (S).
5. Private Secretary to Principal Secretary to Government, Finance Department.
6. I/C Website/Government Order file.


(Dr. Aadil Fareed)
Under Secretary to the Government

22/14