



Government of Jammu and Kashmir
Department of Commercial Taxes
Excise and Taxation Complex,
Solina, Rambagh, Srinagar

Notification No: 49/2018/GST

In exercise of the powers conferred by section 168 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) read with sub-rule (5) of rule 61 of the Jammu and Kashmir Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), I, the Commissioner, on the recommendations of the Council, hereby make the following further amendments—

(i) in notification number 14/2017-GST; Dated: 18/09/2017 issued vide endorsement No. PS/CCT/1036-46 dated 18-09-2017; and

(ii) in notification number Notification No. 40 Dated 26-03-2018 issued vide endorsement No. ACCT/TP/GST/Noti/500-516 dated 26-03-2018, namely:—

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:—

"Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of SRO-367 dated 04.09.2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018."

This notification shall come into force with effect from 10th of September, 2018.

(M.Raju) IAS

Commissioner, Commercial Taxes,
Jammu and Kashmir

No: PS/CCT/Noti/2018/2054-68

Dated: 10-09-2018

Copy to the:

01. Principal Secretary to Government, Finance Department, Civil Secretariat, Jammu.
02. Director Information Jammu and Kashmir with the request to give wide publicity to the notification in local dailies in Jammu and Kashmir.
03. Additional Commissioner, Commercial Taxes (Adm), Jammu/Kashmir/Tax Planning with the request to circulate the copy of notification amongst various stake holders.
04. Deputy Commissioner, Commercial Taxes (Appeals/Audit/ Recovery/V&I), Jammu /Kashmir
05. General Manager, Government Press Jammu. He is requested to get the instant notification -published in the ensuing addition of Government Gazette.
06. Deputy Commissioner, Commercial Taxes, Check Post Lakhanpur.