

1/249988/2023

**GOVERNMENT OF JAMMU AND KASHMIR
OFFICE OF THE COMMISSIONER STATE TAXES
EXCISE & TAXATION COMPLEX
RAIL HEAD JAMMU/SOLINA RAMBAGH SRINAGAR**

Subject: - Passing of well-reasoned and well-speaking orders under the J&K GST Act, 2017 reg.

CIRCULAR INSTRUCTIONS

The Finance Department, through its letter issued vide No FD-leg/175/2023-03 dated 11.07.2023 has forwarded the views of Ld. Advocate General, J&K regarding the afore-subjected matter. It has brought to the notice of this office that certain orders under the provisions of Goods and Services Tax Act, 2017 passed by the officers of the department seem to be cryptic and not well reasoned, as a result of which either the orders are stayed or referred back by the Hon'ble High Court after setting aside such orders. Accordingly Finance Department has requested that requisite instructions be passed to all DC's/AC's/STOs in this regard.

It is accordingly enjoined upon all the officers of the State Taxes Department, J&K to frame orders under relevant enactments being administered by the State Taxes Department while duly adhering to norms of natural justice as well as avoiding non cryptic/unreasoned orders. Failure on the part of any officer in this regard shall be viewed seriously.



(Dr. Rashmi Singh) IAS
Commissioner State Taxes, J&K.

No. CST/JUD/2023-24/ 327-30

Dated: 31 -07-2023

Copy to file: -

1. All Additional Commissioner(s), State Taxes, J&K, for information and n/a.
2. All the Dy. Commissioner(s) and State Taxes Officers for strict compliance.
3. Pvt. Secretary to Ld. Advocate General for information.
4. Pvt. Secretary to Principal Secretary, Finance Department, Civil Secretariat, Jammu/Srinagar.