Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Srinagar  

Notification  
Srinagar, the 30th May, 2018

SRO 242 In exercise of the powers conferred by section 128 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council, hereby waives the late fee payable under section 47 of the said Act for failure to furnish the return in FORM GSTR-3B by the due date for each of the months from October, 2017 to April, 2018, for the class of registered persons whose declaration in FORM GST TRAN-1 was submitted but not filed on the common portal on or before the 27th day of December, 2017:

Provided that such registered persons have filed the declaration in FORM GST TRAN-1 on or before the 10th day of May, 2018 and the return in FORM GSTR-3B for each of such months, on or before the 31st day of May, 2018.

This notification shall be deemed to have come into force w.e.f 14th day of May, 2018.


Sd/-
(Navin K. Choudhary), IAS  
Principal Secretary to Government  
Finance Department  
Dated: 30.05.2018

No: ET/Estt/119/2017-I

Copy to the:
1. Secretary, GST Council, New Delhi.
2. All financial Commissioners.
4. Principal Secretary to Hon’ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon’ble Chief Minister.
7. All Commissioner/Secretaries to Government.
9. Excise Commissioner, J&K, Srinagar
13. Pvt. Secretary to Hon’ble Finance Minister.
14. Pvt. Secretary to Hon’ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
21. Private Secretary to Principal Secretary to Government, Finance Department.

(Dr. Aadil Fareed)
Under Secretary to Government, Finance Department

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