Government of Jammu and Kashmir
Finance Department

Notification
Srinagar, the 10th July, 2018


(i) in rule 58, after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, may apply for a unique common enrollment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrollment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

(ii) in rule 138C, after sub-rule (1), the following proviso shall be inserted, namely:-

"Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”;

(iii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 129 or section 130” shall be inserted;

(iv) after FORM GST ENR-01, the following FORM shall be inserted, namely:-
"FORM GST ENR-02
[See Rule 58(1A)]

Application for obtaining unique common enrolment number
[Only for transporters registered in more than one State or Union Territory having the same PAN]

1. (a) Legal name
(b) PAN

2. Details of registrations having the same PAN
   Sl. No
   GSTIN
   Trade Name
   State/UT

3. Verification
   I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

   Signature

   Place: Name of Authorised Signatory

   Date: Designation/Status

   For office use –
   Enrolment no.

   Date

   This notification shall come into force with effect from the date of publication of corresponding notification in the Central Gazette.


   Sd/-
   (Navin K. Choudhary), IAS
   Principal Secretary to Government
   Finance Department
   Dated: 10.07.2018

No: ET/Estt/119/2017-1

Copy to the:-
1. All Financial Commissioners.
3. Principal Secretary to Hon'ble Governor.
4. All Principal Secretaries to Government.
5. All Commissioner/Secretaries to Government.
10. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
11. Pvt. Secretary to Hon'ble Advisor (V).
13. President Federation of Industry, Kashmir.
15. President Industries Association Bari Brahmana/Samba.
16. President Tax Bar Association, Jammu/Srinagar.
18. Private Secretary to Principal Secretary to Government, Finance Department.

(Dr. Aadil Farued)
Under Secretary to Government