GOVERNMENT OF JAMMU AND KASHMIR
DEPARTMENT OF COMMERCIAL TAXES
EXCISE & TAXATION COMPLEX,
SOLINA SRINAGAR

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Notification No: /3/ 2017-GST

In exercise of the powers conferred by the second proviso to sub section (1) of Section 37, first proviso to sub section (2) of Section 38 and sub section (6) of Section 39 read with Section 168 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No: V of 2017) and in supersession of Notification Nos: 08, 09 and 10 /2017-GST dated: 5th September, 2017, I Commissioner, on the recommendation of the Council, hereby extend the time limit for furnishing the details or return, as the case may be under sub section (1) of Section 37, sub section (2) of Section 38 and sub section (1) of Section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017 for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table; namely:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details/return</th>
<th>Class of taxable/registered persons</th>
<th>Time period for furnishing of details/return</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>GSTR-1</td>
<td>Having turnover of more than one hundred crore rupees</td>
<td>Upto 3rd October, 2017</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Having turnover of upto one hundred crore rupees</td>
<td>Upto 10th October, 2017</td>
</tr>
<tr>
<td>2.</td>
<td>GSTR-2</td>
<td>All</td>
<td>Upto 31st October, 2017</td>
</tr>
<tr>
<td>3.</td>
<td>GSTR-3</td>
<td>All</td>
<td>Upto 10th November, 2017</td>
</tr>
</tbody>
</table>
Explanation.- For the purposes of this notification, the expression “turnover” has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

2. The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified.

This notification shall deem to have come into force with effect from the 11th of September, 2017.

(P.I. Khateeb) IAS
Commissioner Commercial Taxes, J&K

No:- DS/CGT/1033-1043  Dated:- 09.2017

Copy to the:-
1. Principal Secretary to Govt. Finance Department, Civil Secretariat, Srinagar
2. Director Information, J&K with the request to kindly give wide publicity to the notification in local dailies in Jammu and Kashmir.
3. Additional Commissioner Commercial Taxes (Adm) Jammu/ Kashmir
4. Additional Commissioner Commercial Taxes (Tax Planning)
5. Dy. Commissioner Commercial Taxes (Recovery)/ Audit/ V&I/ Appeals Jammu/ Srinagar
6. Dy. Commissioner Stamps, Jammu/ Kashmir
8. Private Secretary to Hon’ble Finance Minister for information of Hon’ble Minister.
9. General Manager, Government Press, Srinagar with the request to publish the notification in the ensuing government gazette