Government of Jammu and Kashmir  
COMMERCIAL TAXES DEPARTMENT  
EXCISE AND TAXATION COMPLEX  
SOLINA RAMBAGH SRINAGAR  

Subject: Time period for filing of details in form GSTR 3B  

NOTIFICATION NO 14//2017-GST  

In exercise of the powers conferred by section 188 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No: V of 2017) read with sub-rule (5) of rule 81 of the Jammu and Kashmir Goods and Services Tax Rules, 2017 and notification No. 04/2017-GST dated the 08th August, 2017, I Commissioner, on the recommendations of the Council, hereby specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal on or before the last dates as specified in the corresponding entry in column (3) of the said Table, namely:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Month</th>
<th>Last Date for filing of return in FORM GSTR-3B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>August, 2017</td>
<td>20th September, 2017</td>
</tr>
<tr>
<td>2.</td>
<td>September, 2017</td>
<td>20th October, 2017</td>
</tr>
<tr>
<td>3.</td>
<td>October, 2017</td>
<td>20th November, 2017</td>
</tr>
<tr>
<td>5.</td>
<td>December, 2017</td>
<td>20th January, 2018</td>
</tr>
</tbody>
</table>

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as detailed in column (3) of the said Table, on which he is required to furnish the said return.

This notification shall deemed to be came into force w.e.f. 15th September 2017.

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

No: PS/EC/1036-46  
Copy to the:-

1. Principal Secretary to Government 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 Commissioners Commercial Taxes (Adm) Jammu/Kashmir/Tax Planning with the request to circulate the copy of notification amongst various stakeholders.
5. General Manager Government Press Kashmir. He is requested to get the instant notification published in the ensuing edition of Government Gazette.
7. Private Secretary to Hon'ble Finance Minister for information of Hon'ble Minister.