Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 13th October, 2017

SRO 430.- In exercise of the powers conferred by section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No.V of 2017) (hereafter in this notification referred to as the ‘said Act’), the State Government, on the recommendations of the Council, hereby notifies the registered persons whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.


Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government,
Finance Department.
Dated:- 13-10-2017

No. ET/Estt/GST-119/2017
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. Pmt. Secretary to Hon’ble Finance Minister.
14. Pmt. 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 Commissioner/Secretary to Government, Finance Department.

(Dr. Aafidh Fareed)
Under Secretary to the Government