

EXTRAORDINARY

REGD. NO. JK633



THE

**JAMMU AND KASHMIR OFFICIAL GAZETTE**

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Separate paging is given to this part in order that it may be filed as a  
separate compilation.

**PART I—B**

**Jammu and Kashmir Government—Notifications.**

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT & FINANCE DEPARTMENT, J&K

Notification

Jammu, the 12th of January, 2024.

SO-42. 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) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies taxable persons who could

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not file an appeal against the order passed by the proper officer on or  
before the 31st day of March, 2023 under Section 73 or 74 of the said Act  
(hereinafter referred to as the said order), within the time period specified  
in Sub-Section (1) of section 107 read with Sub-Section (4) of Section 107  
of the said Act, and the taxable persons whose appeal against the said  
order was rejected solely on the grounds that the said appeal was not filed  
within the time period specified in Section 107, as the class of persons  
(hereinafter referred to as the said person) who shall follow the following  
special procedure for filing appeals in such cases.

2. The said person shall file an appeal against the said order in  
**FORM GST APL-01** in accordance with Sub-Section (1) of Section 107  
of the said Act, on or before 31st day of January 2024 :

**Provided** that an appeal against the said order filed in accordance  
with the provisions of Section 107 of the said Act, and pending before  
the Appellate Authority before the issuance of this notification, shall  
be deemed to have been filed in accordance with this notification, if it  
fulfills the condition specified at para 3 below.

3. No appeal shall be filed under this notification, unless the  
appellant has paid,

- a. in full, such part of the amount of tax, interest, fine, fee and  
penalty arising from the impugned order, as is admitted by  
him ; and
- b. a sum equal to twelve and a half per cent of the remaining  
amount of tax in dispute arising from the said order, subject to a  
maximum of twenty-five crore rupees, in relation to which the  
appeal has been filed, out of which at least twenty percent  
should have been paid by debiting from the Electronic Cash  
Ledger.

4. No refund shall be granted on account of this notification till the  
disposal of the appeal, in respect of any amount paid by the appellant, either  
on their own or on the directions of any authority (or) court, in excess of  
the amount specified in para 3 of this notification before the issuance of  
this notification, for filing an appeal under Sub-Section(1) of Section 107 of  
the said Act.

5. No appeal under this notification shall be admissible in respect of a  
demand not involving tax.

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6. The provisions of Chapter XIII of the Jammu and Kashmir Goods and Service Tax Rules, 2017(Act V of 2017), shall *mutatis mutandis*, apply to an appeal filed under this notification.

(Sd/-) SANTOSH D. VAIDYA, IAS,  
Principal Secretary to the Government,  
Finance Department.