

EXTRAORDINARY

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THE

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

### PART III

**Laws, Regulations and Rules passed thereunder.**

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

Notification

Jammu, the 24th of January, 2024.

SO-70. In partial modification to notification SRO-63 of 2018 dated 05-02-2018 regarding the Budgetary support to the manufacturing units in the shape of reimbursement of State Taxes paid under Jammu and Kashmir Goods and Service Tax Act, 2017, for promotion of small/medium/ large

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scale industries in the State of Jammu and Kashmir, the Government hereby  
notifies the following amendments, namely :

1. For the words "Commercial Taxes" wherever appearing in the  
SRO-63 dated 05-02-2018 the words "State Taxes" shall be substituted.

2. The Clause 4.1 is re-casted as under :

The Commissioner State Taxes shall select 33% of the reimbursement  
claims received in a quarter for the purpose of inspection by a team  
constituted for this purpose. The inspection report shall be made available  
to the Jurisdictional Assistant Commissioner/State Taxes Officer within  
seven days from the date of inspection. It shall be ensured that each eligible  
unit claiming reimbursement shall be inspected at least once in a financial  
year and selection of the unit which are repeated shall be based on higher  
turnover on random basis or any specific input. The reimbursement claims  
of eligible units selected for inspection in a particular quarter shall not be  
processed unless the report from the inspection teams is received.

3. In Clause 5.1, the words and figures "15th day" shall be substituted  
by words and figures "last day of the succeeding month"

4. In clause 5.1, after the 4th proviso, the 5th proviso shall be inserted,  
namely :

"Provided further that the eligible industrial units who have filed their  
claims beyond the prescribed timelines, before the issuance of this  
notification, can avail the benefit of the scheme provided that they  
have filed all the due returns under section 39 of Jammu and Kashmir  
Goods and Service Tax Act, 2017 and paid the tax due thereon in  
time."

5. After Clause 5.1, the clause 5.1 (A) shall be inserted, namely :

"5.1 (A) The Assistant Commissioner/State Taxes Officer, as the case  
may be, after examination of the application, if satisfied on such examination  
that it is necessary to call for any clarification/documents like invoices,  
statements etc. before processing the case, he may call for such information/  
documents from the claimant dealer through registered email id available  
on the reimbursement portal and the unit holder shall provide the same

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within 07 days from the receipt of the intimation by return mail, failing  
which his claim to that extent shall not be sanctioned.

6. In Clause 5.2, the words and figures "within one week after the receipt of application", the words and figures shall be substituted, namely :

∴Within

A) fifteen days after the receipt of application in case of units not selected for inspection in a particular quarter.

B) fifteen days from the date of receipt of inspection report in case of units selected for inspection in a particular quarter.

7. After Clause 5.2, the clause 5.2 (A) shall be inserted, namely :

∴5.2 (A) The Assistant Commissioner/State Taxes Officer, as the case may be, who has passed an order, may rectify any error which are apparent on the face of record in such order, either on its own motion or where such error is brought to his/ her notice by a superior Authority or by claimant dealer within a period of six months from the date of issue of such order.

For the purpose of this clause, the rectification shall be limited to arithmetical and typographical errors only.

No rectification for the past issues shall be enabled/reopened, which are prior to the date of issuance of this notification.

8. In the Clause 5.3, for the words "by the end of the month in which application is received", the words and figures "within 15 days from the receipt of sanction order" shall be substituted.

9. After Clause 6.6, the following clause shall be inserted as

∴6.7(a) Any industrial unit claiming reimbursement under this scheme who is aggrieved by an order passed by the Assistant Commissioner / State Taxes Officer shall file an Appeal against such order before the Additional Commissioner, State Taxes (Administration & Enforcement) of concerned division within 30 days from the date of receipt of such order. The Appellate Authority after giving opportunity of being heard to the aggrieved industrial unit, and after examination of records available with the Jurisdictional

