

EXTRAORDINARY

REGD. NO. JK6633



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 January, 2024.

SO672. In partial modification to notification SRO-521 of 2017 dated 21-12-2017 regarding the Budgetary support to the manufacturing units in the shape of reimbursement of 42% of the Central Tax paid under the Central Goods and Services Tax Act, 2017, for promotion of small/medium/large 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-521 dated 21-12-2017 the words "State Taxes" shall be substituted.

2 The J&K Official Gazette, 24th Jan., 2024/4th Magha, 1945. [No. 42-h  
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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 within 07 days from the receipt of the intimation by return mail, failing which his claim to that extent shall not be sanctioned."



4 The J&K Official Gazette, 24th Jan., 2024/4th Magha, 1945. [No. 42-h  
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Appeal and shall forward sanctioned amount, if due,  
to the Nodal Officer designated by Commissioner State  
Taxes.

- b) The order passed by the Appellate Authority shall be final  
and fully binding on the Appellants.øø

This notification shall come into force w.e.f. 23-01-2024.

By order of the Government of Jammu and Kashmir.

(Sd/-) SANTOSH D. VAIDYA, IAS,

Principal Secretary to the Government,  
Finance Department.