PART I—B

Jammu and Kashmir Government—Notifications.

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GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIATð FINANCE DEPARTMENT,
JAMMU/SRINAGAR.

Notification

Jammu, the 12th ofFebruary, 2024.

SO-93.ð In exercise of the powersconferred by Section 168A of the Jammu and Kashmir Goods and Services Tax Act, 2017 (No. V of 2017) (hereinafter referred to as the said Act) read with Section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in partial modification of the notification of the Government of Jammu and Kashmir, Finance Department, SO No. 401/2022-Tax, dated the 22nd of August2022, the Government on the recommendations of the Council, hereby, extends the time limit specified under Sub-Section(10) of Section 73 for issuance of order under Sub-Section(9) of Section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely :ð

i. For the financial year 2018-19, up to the 30th day of April, 2024.
ii. For the financial year 2019-20, up to the 31th day of August, 2024.

By order of the Government of Jammu and Kashmir.

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