



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

Vol. 129] Jammu, Wed., the 1st Feb., 2017/12th Magha, 1938. [No. 43-g

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

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**PART I—B**

**Jammu and Kashmir Government—Notifications.**

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Jammu, the 1st February, 2017.

SRO-30.—In exercise of the powers conferred by section 79 of the Jammu and Kashmir Value Added Tax, 2005, the Government in order to facilitate voluntary payment of tax arrears payable under the Jammu and Kashmir Value Added Tax, 2005, directs that :—

- (1) there shall be remission of 100% of the penalty and the interest on arrears of the tax in respect of all the dealers

registered under the provisions of Jammu and Kashmir Value Added Tax, 2005, who pay the arrears of VAT, assessed/re-assessed up to the accounting year 2015-2016, in six equal monthly installments, with the first installment to be paid within one month of the publication of this notification.

(2) the remission of interest and penalty shall be available to the following categories of dealers :—

(i) who have paid their admitted/assessed tax for all the accounting years up to 2015-2016, in part or in full and deposit the balance payable amount of tax in six equal monthly installments, with the first installment to be deposited within one month of the publication of this notification ;

(ii) such dealers, who have been assessed up to the accounting year 2015-16, shall simply file a declaration as may be prescribed by the Commissioner for that particular year(s) along with the proof of payment of 1/6th of the assessed tax arrears.

(3) default in payment of first installment shall entail outright disqualification from the scheme. However, default in payment of any subsequent monthly installment shall make the dealer liable for disqualification only if he is not able to furnish proof of the payment of the missed installment along with penalty equivalent to 5% of the unpaid installment amount with the next installment which shall become due. In case of any further default, the dealer shall be liable to pay the entire amount of arrears along with the interest and penalty. All the installments shall have

to be deposited within six months from coming into force of the notification.

- (4) the benefit of remission under this notification can also be availed by the industrial unit holders registered under Jammu and Kashmir Value Added Tax Act, 2005.
- (5) in respect of the cases where the dealers have challenged the orders passed under any section of the Jammu and Kashmir Value Added Tax Act, 2005, before any Appellate Authority or Court(s), the benefit of scheme shall be available subject to the condition that the concerned dealer files an application before the Competent Authority, along with an affidavit, that he has filed an application for withdrawal of such case(s) and that there are no proceedings pending before any Appellate Forum or Court(s), as the case may be.
- (6) the provisions of clause (1) to clause (5) shall also apply to arrears of tax/or interest/or penalty under the Central Sales Tax Act, 1956 w. e. f. 2005-06 in all cases where the procedure is regulated under section 9(2) of Central Sales Tax Act, 1956 read with Jammu and Kashmir Value Added Tax Act, 2005.
- (7) all the concerned Assessing Authorities having jurisdiction shall be competent to pass order for waiver of such interest/penalty, subject, however, to the condition that no proceedings are pending in this regard before any forum including court(s).
- (8) the amount, if any, already paid towards penalty or interest imposed/levied under the aforesaid section, before the

issuance of this notification, shall neither be refunded nor adjusted in any manner.

This notification shall come into force w. e. f. 03-02-2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Commissioner/Secretary to Government,  
Finance Department.