



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

Vol. 130] Jammu, Wed., the 4th Oct., 2017/12th Asv., 1939. [No. 26-h

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

Notification

Srinagar, the 4th October, 2017.

SRO-416.—In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Jammu and Kashmir Government on the recommendation of the Council, hereby makes the following amendments in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely :—

- (i) in rule 24, in sub-rule (4), for the figures, letters and words, “30th September”, the figures, letters and word “31st October” shall be substituted ;

- (ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted ;
- (iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted ;
- (iv) in rule 120, for the words “ninety days of the appointed days”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted ;
- (v) in rule 120A, the marginal heading “Revision of declaration in FORM GST TRAN-1” shall be inserted ;
- (vi) in FORM GST REG-29,—
  - (a) for the heading, “APPLICATION FOR CANCELLATION OF PROVISIONAL REGISTRATION”, the heading, “APPLICATION FOR CANCELLATION OF REGISTRATION OF MIGRATED TAX PAYERS” shall be substituted ;
  - (b) under sub-heading PART-A, against item (i), for the word and letters “provisional ID”, the letters “GSTIN” shall be substituted ;
- (vii) in rule 83(1) w. e. f. 8th of July, 2017 the following words and signs are deleted and substituted :—
  - (a) The word and sign (a) before (i) is a citizen of India ; is deleted.
  - (b) The word and sign (i) before the word “that” in para 2 ; is deleted and substituted by word and sign (a).

- (c) The word and sign (ii) before the word “that” in para 3 ; is deleted and substituted by word and sign (b).

This notification shall deemed to have come into force w. e. f. 29th September, 2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government,  
Finance Department.