EXTRAORDINARY

REGD. NO. JKô 33



THE

JAMMU & KASHMIR GOVERNMENT GAZETTE

PART I-B

Jammu and Kashmir Government—Notifications.

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GOVERNMENT OF JAMMU AND KASHMIR CIVIL SECRETARIATóóFINANCE DEPARTMENT

Notification

Srinagar, the 23rd October, 2017.

SRO-446.óóIn exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Jammu and Kashmir Goods and Services Tax Rules, 2017 read with SRO notification No. 445 dated the 23rd October, 2017, the Government on the recommendation of the council hereby notifies the following, as detailed in column (2) of the Table

Table

S. No. Evidence

- 1. Acknowledgmentby the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
- An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
- 3. An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

This notification shall deemed to have come in to force w. e. f. 18th October, 2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS, Principal/Secretary to Government, Finance Department.