

EXTRAORDINARY

REGD. NO. JK—33



**THE  
JAMMU AND KASHMIR GOVERNMENT GAZETTE**

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

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**PART—III**

**Laws, Regulations and Rules passed thereunder.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Jammu, the 10th November, 2017.

SRO-464.—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 recommendations 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 words, figures and letters “on or before 31st October, 2017”, the words, figures and letters “on or before 31st December, 2017” shall be substituted ;

- (ii) in rule 45, in sub-rule (3), after the words “succeeding the said quarter”, the words “or within such further period as may be extended by the Commissioner by a notification in this behalf :

Provided that any extension of the time limit notified by the Commissioner of State Tax or the Commissioner of Union Territory Tax shall be deemed to be notified by the Commissioner.” shall be inserted ;

- (iii) in rule 96, in sub-rule (2), the following provisos shall be inserted, namely :—

“Provided that where the date for furnishing the details of outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs :

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period.”;

- (iv) in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely :—

“Provided that where the date for furnishing the details of outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of Form GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs :

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period.”.

This notification shall come into force w.e.f. 28th October, 2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government,  
Finance Department.

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