

EXTRAORDINARY

REGD. NO. JK—33



**THE
JAMMU AND KASHMIR GOVERNMENT GAZETTE**

Vol. 130] Jammu, Wed., the 15th Nov., 2017/24th Kart., 1939. [No. 32-g

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

PART I—B

Jammu and Kashmir Government—Notifications.

**GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT**

Notification

Jammu, the 15th November, 2017.

SRO-470.—In exercise of the powers conferred by Section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council, notifies the registered persons having aggregate turnover upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as

2 The J&K Govt. Gazette, 15th Nov., 2017/24th Kart., 1939. [No. 32-g

specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely :—

Table

Sl. No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
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1	2	3
1.	July-September, 2017	31st December, 2017
2.	October-December, 2017	15th February, 2018
3.	January-March, 2018	30th April, 2018

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government,
Finance Department.