



**THE  
JAMMU & 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 I-B**

**Jammu and Kashmir Government—Notifications.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Jammu, the 11th January, 2018.

SRO-14.—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), and in supersession of SRO Notification No. SRO-470 dated 15-11-2017, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year

or the current financial year, as the class of registered persons who may follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as 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
(1)	(2)	(3)
1.	July-September, 2017	10th January, 2018
2.	October-December, 2017	15th February, 2018
3.	January-March, 2018	30th April, 2018

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

By order of the Government of Jammu and Kashmir.

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