



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.

PART I-B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Jammu, the 11th January, 2018.

SRO-15.—In exercise of the powers conferred by section 128 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the return in

FORM GSTR-4 by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues :

Provided that where the total amount payable in lieu of State tax in the said return is nil, the amount of late fee payable under section 47 of the said act, by any registered person for failure to furnish the said return by the due date, shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

This notification shall be 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.