



**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 19th April, 2018.

SRO-184.—In exercise of powers conferred by section 174 of the J&K Goods and Service Tax Act, 2017, the Government in order to clear the liability of balance amount of advance entry tax paid in terms of Notification SRO-270 dated 01-09-2009 in respect of M/s. Reliance Jio Infocomm Ltd., Jammu, as on 07-07-2017, the Government of Jammu and Kashmir hereby prescribe the following mechanism for reimbursement/ refund :—

1. The dealer shall apply before the Jurisdictional Assessing Authority within 15 days of filing of return under the Jammu

and Kashmir Goods and Service Tax Act, 2017 along with tax.

2. The amount of State Goods and Service Tax so deposited shall be reimbursed/refunded by debit to the balance of Advance Entry Tax lying at the credit of dealer as on 07-07- 2017.
3. The amount of refund due for each month shall be equivalent to the amount paid in cash by the dealer against return filed under Jammu and Kashmir Goods and Service Tax Act, 2017 for that particular month. The assessing authority after examining the claim shall refund to the dealer the amount equivalent to the payment made in cash by the dealer against Jammu and Kashmir Goods and Service Tax Act, 2017 for that particular month.
4. The Jurisdictional Assessing Authority shall maintain a ledger for the said purpose and the order of refund/reimbursement shall be passed within 15 days of the receipt of application filed by the dealer.
5. The Government shall provide for the budget separately for the said purpose with the Department of Commercial Taxes.
6. No interest shall accrue on the delayed issue of refund/reimbursement.
7. In case the dealer closes his business, the balance lying in the ledger maintained by the Jurisdictional Assessment Authority shall lapse to the Government and dealer shall not be entitled to any reimbursement/refund of the said amount.
8. The Jurisdictional Assessing Authority shall ensure that there is no liability outstanding against the dealer on the date of sanction refund/reimbursement.
9. The Jurisdictional Assessing Authority after examination of the application shall sanction the refund/reimbursement equivalent to the SGST deposited by the dealer after adjustment of Input

Tax Credit paid by him against return filed under the Jammu and Kashmir GST Act, 2017 for that particular month and forward the same to the Addl. Commissioner, Commercial Taxes (Adm.) of the division within five days for payment by credit to the bank account of the dealer.

10. The Additional Commissioner, Commercial Taxes shall also keep a record of the amounts credited into the account of the dealer on monthly basis.

By order of the Government of Jammu and Kashmir.

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