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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.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT, FINANCE DEPARTMENT

## Notification

Jammu, the 23rd January, 2018.

SRO-33.66In 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 by any registered person for failure to furnish the details of outward supplies for any month/quarter in

**FORM GSTR-1** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues :

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act 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 come into force w. e. f. 23rd day of January, 2018.

By order of the Government of Jammu and Kashmir.

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