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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-35.66In 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 return in **FORM GSTR-5A** by the due date under

2 The J&K Govt. Gazette, 23rd Jan., 2018/3rd Magha, 1939. [No. 42-1
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 the total amount of integrated tax payable in the
said return is nil, the amount of late fee payable by such registered person
for failure to furnish the said return 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.