

EXTRAORDINARY

REGD. NO. JK—33



**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

Srinagar, the 4th September, 2018.

SRO-368.—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**), the State Government, on the recommendations of the Council,

hereby 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 shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Jammu and Kashmir Goods and Services Tax Rules, 2017, 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

S. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
1.	July-September, 2018	31st October, 2018
2.	October-December, 2018	31st January, 2019
3.	January-March, 2019	30th April, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified.

This notification shall come into force w. e. f. 10th day of August, 2018.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government,
Finance Department.