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### **Jammu and Kashmir Government—Notifications.**

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT 66 FINANCE DEPARTMENT

Srinagar, the 25th of September, 2018.

(i) the registered persons whose return in FORM GSTR-3B of the Jammu and Kashmir Goods and Services Tax

2 The J&K Govt. Gazette, 25th Sept., 1918/3rd Asy., 1940. [No. 25-g  
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Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number ;

- (ii) the registered persons who have filed the return in FORM GSTR-4 of the Jammu and Kashmir Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal ;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in FORM GSTR-6 of the Jammu and Kashmir Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to the Government,  
Finance Department.