



THE  
JAMMU AND KASHMIR OFFICIAL GAZETTE

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Separate paging is given to this part in order that it may be filed as a  
separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIATô FINANCE DEPARTMENT

Notification

Srinagar, the 25th August, 2020.

SO-265.66In 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), read with section 148 of the said Act, the Government, on the



(1) \_\_\_\_\_ day of September,  
 (2) \_\_\_\_\_  
 (3) \_\_\_\_\_  
 (4) \_\_\_\_\_  
 2020.

If return in FORM  
GSTR-3B is  
furnished on or  
before the 25th day  
of September, 2020.

If return in FORM  
GSTR-3B is furnished  
on or before the 29th  
day of September,  
2020.ö

Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 1st day of July, 2020 to 30th day of September, 2020 :

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 1st day of July, 2020 to 30th day of September; 2020.

Financial Commissioner to the Government,  
Finance Department.