

THE

JAMMU AND KASHMIR OFFICIAL GAZETTE

PART III

Laws, Regulations and Rules passed thereunder.

ô ô ô ó 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

- - (i) In the second proviso, for the Table, the following Table shall be substituted, namely :ô

õTable

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S.	Class of registered	Tax period	Condition
No.	persons		
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(1)	(2)	(3)	(4)
1.	Taxpayers having an	February, 2020,	If return in FORM
	aggregate turnover	March, 2020 and	GSTR-3B is furnished
	of more than rupees	April, 2020	on or before the 24th
	5 crores in the		day of June, 2020.
	preceding financial		
	year		
2.	Taxpayers having	February, 2020	If return in FORM
	an aggregate turnover	1 cordary, 2020	GSTR-3B is furnished
	of up to rupees		on or before the 30th
	5 crores in the		day of June, 2020.
	proceding financial		day of vane, 2020.
	year, whose principal		
	place of business is		
	in the Union Territory		
	of Jammu and Kashmir		
	or variance and reasoning	March, 2020	If return in FORM
		171arcii, 2020	GSTR-3B is furnished
			on or before the 5th
			day of July, 2020.
		April, 2020	If return in FORM
			GSTR-3B is furnished
			on or before the 9th
			day of July, 2020.
		May, 2020	If return in FORM
		* ·	GSTR-3B is furnished
			on or before the 15th
			on or before the 15th

2020.

June, 2020 If return in FORM

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

July, 2020 If return in FORM

GSTR-3B is furnished on or before the 29th day of September,

2020.ö

(ii) after the 2nd proviso, the following provisos shall be inserted, namely :ô

õProvided 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.ö.

This notification shall be deemed to have come into force w. e. f. 24-06-2020.

(Sd.) DR. ARUN KUMAR MEHTA, IAS,

Financial Commissioner to the Government, Finance Department.