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separate compilation.

PART III

Laws, Regulations and Rules passed thereunder.

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GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIATô FINANCE DEPARTMENT

Notification

Jammu, the 29th January, 2020.

S.O.-37.ôôIn exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government on the recommendation of the Council hereby makes the following rules further to amend the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely :ô

1. In the Jammu and Kashmir Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) ;

[illegible]

namely ; in rule 48, after sub-rule (3), the following sub-rules shall be inserted :ô

α(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applied in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).c

This notification shall come into effect from the date of publication of corresponding notification under Central Goods and Services Tax Act, in the Central Gazette.

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

Financial Commissioner,
Finance Department J&K.