

No. 43-f] The J&K Govt. Gazette, 29th Jan., 2020/9th Magha, 1941. Wed.
EXTRAORDINARY REGD. NO. JK 33

PART I-B

Jammu and Kashmir Government—Notifications.

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GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT/FINANCE DEPARTMENT

Notification

Jammu, the 29th of January, 2020.

S.O.-39. In exercise of the powers conferred by sub-rule (4) to rule 48 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 notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force from the 1st day of April, 2020.

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

Financial Commissioner,
Finance Department, J&K.