

EXTRAORDINARY

REGD. NO. JKô 33



**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-266.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 recommendations of the

2 The J&K Official Gazette, 25th August, 2020/3rd Bhad., 1942. [No. 21-g
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In rule 26, in sub-rule (1), for the second proviso, following provisos shall be substituted, namely :ô

ö Provided further that a person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in FORM GSTR63B verified through Electronic Verification Code (EVC) :

Provided also that a person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in FORM GSTR61 verified through Electronic Verification Code (EVC).ö

This notification shall be deemed to have come into force w. e. f. 27th day of May, 2020.

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

Financial Commissioner to the Government,
Finance Department.