



THE
JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 135] Jammu, Mon., the 22nd Aug., 2022/31st Srav., 1944. [No. 20-p

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.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIATô FINANCE DEPARTMENT
JAMMU/SRINAGAR

Notification

Srinagar, the 22nd of August, 2022.

SO-400.ô In 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

2 The J&K Official Gazette, 22nd Aug., 2022/31st Sray., 1944. [No. 20-p
said Act), the Government, on the recommendations of the
Council, hereby makes the following amendments in the Notification
No. SRO-15 dated 11th January, 2018, namely :

The following proviso shall be inserted, namely :

Provided also that the late fee payable for delay in furnishing
of FORM GSTR-4 for the Financial Year 2021-22 under Section
47 of the said Act shall stand waived for the period from the
1st day of May, 2022 till the 28th day of July, 2022.

This notification shall deem to have come into force w. e. f.
5th day of July, 2022.

(Sd.) VIVEK BHARADWAJ, IAS,

Financial Commissioner to Government
(Additional Chief Secretary),
Finance Department.