

REGD. NO. JKô 33



**THE
JAMMU AND KASHMIR OFFICIAL GAZETTE**

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

Separate paging is given to this part in order that it may be filed as a separate compilation.

[illegible]

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT& FINANCE DEPARTMENT
JAMMU/SRINAGAR

Notification

Srinagar, the 22nd of August, 2022.

SO-401. In exercise of the powers conferred by Section 168A of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) (hereinafter referred to as the said Act) read with

2 The J&K Official Gazette, 22nd Aug., 2022/31st Sray., 1944. [No. 20-q
Section 20 of the Integrated Goods and Services Tax Act, 2017
(13 of 2017), on the recommendations of the Council, hereby :

- (i) extends the time limit specified under Sub-Section (10) of Section 73 for issuance of order under Sub-Section (9) of Section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023 ;
- (ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under Sub-Section (10) of Section 73 of the said Act for issuance of order under Sub-Section (9) of Section 73 of the said Act, for recovery of erroneous refund ;
- (iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under Section 54 or Section 55 of the said Act.

This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

(Sd.) VIVEK BHARADWAJ, IAS,

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