

(N-14)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification

Srinagar, the 22nd of August, 2022

S.O 402 .-In 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 Council, the Government hereby makes the following amendment shall be made the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely: -

(1) Save as otherwise provided in these rules, they shall come into force on the date of publication of the corresponding rules under Central Goods and Services Tax Rules, 2017 in the Central Gazette.

2. In the Jammu and Kashmir Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A, in sub-rule (4), after the proviso, the following proviso shall be inserted, namely: -

“Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.”;

3. In the said rules, in *Explanation 1* to rule 43, after clause (c), the following clause shall be inserted, namely: -

“(d) the value of supply of Duty Credit Scrips specified in the notification No. SRO-GST-15 (Rate);Dated:13/10/2017.

4. In rule 46, after clause (r), the following clause shall be inserted, namely: -



‘(s) a declaration as below, that invoice is not required to be issued in the manner specified under sub-rule (4) of rule 48, in all cases where an invoice is issued, other than in the manner so specified under the said sub-rule (4) of rule 48, by the taxpayer having aggregate turnover in any preceding financial year from 2017-18 onwards more than the aggregate turnover as notified under the said sub-rule (4) of rule 48-

“I/We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.”;’;

5. In rule 86, after sub-rule (4A), the following sub-rule shall be inserted, namely: -

“(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, -

- (a) under sub-section (3) of section 54 of the Act, or
- (b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96, along with interest and penalty, wherever applicable, through **FORM GST DRC-03**, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03A**.”;

6. In rule 87, -

a. in sub-rule (3), after clause (i), the following clauses shall be inserted, namely: -

“(ia) Unified Payment Interface (UPI) from any bank;

(ib) Immediate Payment Services (IMPS) from any bank;”;

b. in sub-rule (5), after the words “Real Time Gross Settlement”, the words “or Immediate Payment Service” shall be inserted;

c. after sub-rule (13), the following sub-rule shall be inserted, namely: -

“(14) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for central tax or integrated

tax of a distinct person as specified in sub-section (4) or, as the case may be, sub-section (5) of section 25, in **FORM GST PMT-09**:

Provided that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.”;

7. With effect from the 8th July, 2017, after rule 88A, the following rule shall be deemed to have been inserted, namely: -

“88B. Manner of calculating interest on delayed payment of tax.-(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

(2) In all other cases, where interest is payable in accordance with sub section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation. —For the purposes of this sub-rule, —

1. input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.
2. the date of utilisation of such input tax credit shall be taken to be, —
 - (a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in



the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or

- (b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.”;

8. In rule 89, –

- a. in sub-rule (1), after the fourth proviso, the following *Explanation* shall be inserted, namely: -

‘Explanation. — For the purposes of this sub-rule, “specified officer” means a “specified officer” or an “authorised officer” as defined under rule 2 of the Special Economic Zone Rules, 2006.’;

- b. in sub-rule (2), –

- (i) in clause (b), after the words “on account of export of goods”, the words “, other than electricity” shall be inserted;

- (ii) after clause (b), the following clause shall be inserted, namely: -

“(ba) a statement containing the number and date of the export invoices, details of energy exported, tariff per unit for export of electricity as per agreement, along with the copy of statement of scheduled energy for exported electricity by Generation Plants issued by the Regional Power Committee Secretariat as a part of the Regional Energy Account (REA) under clause (nnn) of sub-regulation 1 of Regulation 2 of the Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010 and the copy of agreement detailing the tariff per unit, in case where refund is on account of export of electricity;”;

- c. in sub-rule (4), the following *Explanation* shall be inserted, namely: -

“Explanation. – For the purposes of this sub-rule, the value of goods exported out of India shall be taken as –

- (i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or

- (ii) the value declared in tax invoice or bill of supply, whichever is less.”;



- d. in sub-rule (5), for the words "tax payable on such inverted rated supply of goods and services", the brackets, words and letters "{tax payable on such inverted rated supply of goods and services x (Net ITC+ ITC availed on inputs and input services)}." shall be substituted;
9. In rule 95A shall be deemed to have been omitted with effect from the 1st July, 2019;
10. With effect from the 8th day of July, 2017, in rule 96, –
- a. in sub-rule (1), for clause (b), the following clause shall be deemed to have been substituted, namely: -

"(b) the applicant has furnished a valid return in **FORM GSTR-3B**;

Provided that if there is any mismatch between the data furnished by the exporter of goods in Shipping Bill and those furnished in statement of outward supplies in **FORM GSTR-1**, such application for refund of integrated tax paid on the goods exported out of India shall be deemed to have been filed on such date when such mismatch in respect of the said shipping bill is rectified by the exporter;"

- b. in sub-rule (4),
- (i) in clause (b), for the figures "1962" the figures and word "1962; or" shall be deemed to have been substituted;
- (ii) after clause (b), the following clause shall be deemed to have been inserted, namely: -

"(c) the Commissioner in the Board or an officer authorised by the Board, on the basis of data analysis and risk parameters, is of the opinion that verification of credentials of the exporter, including the availment of ITC by the exporter, is considered essential before grant of refund, in order to safeguard the interest of revenue.";

- c. sub-rule (5) shall be deemed to have been omitted;
- d. after sub-rule (5), the following sub-rules shall be deemed to have been inserted, namely: -

"(5A) Where refund is withheld in accordance with the provisions of clause (a) or clause (c) of sub-rule (4), such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated **FORM GST RFD-01** and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.



of sub-rule (4) and the proper officer of the Customs passes an order that the goods have been exported in violation of the provisions of the Customs Act, 1962 (52 of 1962), then, such claim shall be transmitted to the proper officer of Central tax, State tax or Union territory tax, as the case may be, electronically through the common portal in a system generated FORM GST RFD-01 and the intimation of such transmission shall also be sent to the exporter electronically through the common portal, and notwithstanding anything to the contrary contained in any other rule, the said system generated form shall be deemed to be the application for refund in such cases and shall be deemed to have been filed on the date of such transmission.

(5C) The application for refund in FORM GST RFD-01 transmitted electronically through the common portal in terms of sub-rules (5A) and (5B) shall be dealt in accordance with the provisions of rule 89.”;

- c. sub-rule (6) and sub-rule (7) shall be deemed to have been omitted;

11. In FORM GSTR-3B, -

- (a) in paragraph 3.1, in the heading, after the words “liable to reverse charge”, the brackets, words and figures “(other than those covered in 3.1.1)” shall be inserted;
- (b) after paragraph 3.1, the following paragraph shall be inserted, namely: -

“3.1.1 Details of supplies notified under sub-section (5) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 and corresponding provisions in Integrated Goods and Services Tax/Union Territory Goods and Services Tax/State Goods and Services Tax Acts.

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(i) Taxable supplies on which electronic commerce operator pays tax under sub-section (5) of section 9 [to be furnished by the electronic commerce operator]					
(ii) Taxable supplies made by the registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax under sub-section (5) of section 9					

[to be furnished by the registered person making supplies through electronic commerce operator].”;					
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(c) in paragraph 3.2, in the heading, after the words, figures, brackets and letter “supplies shown in 3.1(a)”, the word, figures, brackets and letter “and 3.1.1(i)” shall be inserted;

(d) in the table, under paragraph 4, in column (1), -

(i) in item (B), for the entries against sub-item (1), the following entries shall be substituted, namely: -

“As per rules 38, 42 and 43 of JKGST Rules and sub-section (5) of section 17”;

(ii) in item (D), -

(A) for the heading, the following heading shall be substituted, namely: -

“Other Details”;

(B) for the entries against sub-item (1), the following entries shall be substituted, namely: -

“ITC reclaimed which was reversed under Table 4(B)(2) in earlier tax period”;

(C) for the entries against sub-item (2), the following entries shall be substituted, namely: -

“Ineligible ITC under section 16(4) and ITC restricted due toPoS provisions”;

(e) Under the heading the Instructions, after paragraph 3, following paragraphs shall be inserted, namely: -

“(4) An Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(i) above.

(5) A registered person making supplies through an Electronic Commerce Operator (ECO) shall not include in 3.1(a) above, the supplies on which the ECO is required to pay tax under sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 and shall report such supplies in 3.1.1(ii) above.”;

12. In the said rules, in FORM GSTR-9, under the heading Instructions, -

a. in paragraph 4, -

A. after the word, letters and figures "or FY 2020-21", the word, letters and figures "or FY 2021-22" shall be inserted;

B. in the Table, in second column, -

(I) against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely: -

"For FY 2021-22, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the "exempted" row only;"

(II) against serial numbers 5H, 5I, 5J and 5K, for the figures and word "2019-20 and 2020-21", the figures and word "2019-20, 2020-21 and 2021-22" shall respectively be substituted;

b. in paragraph 5, in the Table, in second column, -

A. against serial numbers 6B, 6C, 6D and 6E, for the letters and figures "FY 2019-20 and 2020-21", the letters, figures and word "FY 2019-20, 2020-21 and 2021-22" shall respectively be substituted;

B. against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word "2019-20 and 2020-21", the figures and word "2019-20, 2020-21 and 2021-22" shall be substituted;

b. in paragraph 7, -

C. after the words and figures "April 2021 to September 2021.", the following shall be inserted, namely: -

"For FY 2021-22, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April, 2022 to September, 2022.";

c. in the Table, in second column, -

a. against serial numbers 10 & 11, the following entries shall be inserted at the end, namely: -



“For FY 2021-22, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April, 2022 to September, 2022 shall be declared here.”;

III. against serial number 12, -

A. after the words, letters, figures and brackets “September, 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”, the following entries shall be inserted, namely: -

“For FY 2021-22, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

B. for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

IV. against serial number 13, -

A. after the words, letters and figures “reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22,”, the following entries shall be inserted, namely: -

“For FY 2021-22, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2022 to September 2022 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2021-22 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23.”;

B. for the figures and word “2019-20 and 2020-21”, the figures and word “2019-20, 2020-21 and 2021-22” shall be substituted;

c. in paragraph 8, in the Table, in second column, -

V. against serial numbers, -



- (I) 15A, 15B, 15C and 15D,
(II) 15E, 15F and 15G,
for the figures and word "2019-20 and 2020-21" wherever they occur, the letters, figures and word "2019-20, 2020-21 and 2021-22" shall respectively, be substituted.";
- VI. against serial numbers 16A, 16B and 16C for the figures and word "2019-20 and 2020-21" wherever they occur, the figures and word "2019-20, 2020-21 and 2021-22" shall respectively be substituted.";
- VII. against serial numbers 17 and 18, -
(I) after the words, letters and figures "for taxpayers having annual turnover above ₹ 5.00 Cr.", the words, letters and figures "From FY 2021-22 onwards, it shall be mandatory to report HSN code at six digits level for taxpayers having annual turnover in the preceding year above ₹ 5.00 Cr and at four digits level for all B2B supplies for taxpayers having annual turnover in the preceding year upto ₹ 5.00 Cr." shall be inserted;
(II) the following paragraph shall be inserted at the end, namely: -
"For FY 2021-22, the registered person shall have an option to not fill Table 18.";

13. In the said rules, in **FORM GSTR-9C**, under the heading Instructions, -

- (a) in paragraph 4, in the Table, in second column, for the figures and word "2019-20 and 2020-21", wherever they occur, the figures and word "2019-20, 2020-21 and 2021-22" shall be substituted;
(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word "2019-20 and 2020-21", the figures and word "2019-20, 2020-21 and 2021-22" shall be substituted;

14. In the said rules, after **FORM GST PMT-03**, the following form shall be inserted, namely: -

<p style="text-align: center;">"FORM GST PMT -03A</p> <p style="text-align: center;">[See rule 86(4B)]</p> <p style="text-align: center;">Order for re-credit of the amount to electronic credit ledger</p>



Reference No:

Date:

1. GSTIN -

2. Name (Legal) -

3. Trade name, if any

4. Address -

5. Ledger from which debit entry was made-

Cash / credit ledger

6. Debit entry no. and date -

7. Payment Reference Number (DRC 03): _____ dated _____

8. Details of Payment: -

Cause of Payment	(Deposit of erroneous refund of unutilised ITC or Deposit of erroneous refund of IGST)
Details of Refund Sanction order	<ol style="list-style-type: none"> Shipping Bill/ Bill of Export No. and Date Amount of IGST paid on export of goods Details of Exemption/Concessional Rate Notification used for procuring inputs Amount of refund sanctioned Date of credit of refund in Bank Account (or) <ol style="list-style-type: none"> Category of refund and relevant period of refund GST RFD-01/01A ARN and Date - GST RFD-06 Order No. and Date Amount of refund claimed Amount of refund sanctioned

11. No. and date of order giving rise to recredit, if any -

12. Amount of credit -

S.No.	Am (Central)	Amount of credit (Rs.)
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	Tax/ State tax/ UT Tax/ Integrated Tax/ CESS)	Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature

Name

Designation of the officer

Note: 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax (Compensation to States)";

15. In the said rules, in **FORM GST PMT-06**, -

"e-Payment"

(This will include all modes of e-payment such as CC/DC, net banking. Taxpayer will choose one of this)

- (a) Under the heading Mode of Payment (relevant part will become active when the particular mode is selected) for the portion starting with and ending with "Note: Charges to be separately paid by the person making payment.", the following shall be substituted, namely: -

<input type="checkbox"/> e-Payment (This will include all modes of e-payment such as CC/DC, net banking and UPI. Taxpayer will choose one of this)	<input type="checkbox"/> Over the Counter (OTC)		<input type="checkbox"/> IMPS
	Bank (Where cash or instrument is proposed to be deposited)		
	Details of Instrument		
	<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque	<input type="checkbox"/> Demand Draft
<input type="checkbox"/> NEFT/RTGS			
Remitting bank			
Beneficiary name			GST
Beneficiary Account Number (CPIN)			<CPIN>
Name of beneficiary bank			Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)			IFSC of RBI
Amount			



Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

11. ITRB	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPN)	CPN
Name of beneficiary bank	Selected Authorized Bank
Beneficiary Bank's Indian Financial System Code (IFSC)	IFSC of Selected Authorized Bank
Amount	

Note: Bank Charges, if any, shall be paid separately to the bank by the person making payment.

- (b) in the Table under the heading Paid Challan Information, for the words, letters and brackets "Bank Reference No. (BRN)/UTR", words, letters and brackets "Bank Reference No. (BRN)/UTR/RRN" shall be substituted;

16. In FORM GST PMT-07, in the Table,

"NEFT/RTGS"o

- (a) against serial number 6, in the third column, for the following, shall be inserted, namely: -

"NEFT/RTGS"o	IMPS"o
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- (b) after serial number 10 the following serial number and entries shall be inserted, namely: -

"10A.	Retrieval Reference Number (RRN) - IMPS";	
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17. In FORM GST PMT-09, -

- a. for the brackets, words and figures "[See rule 87(13)]", the brackets, words and figures "[See rule 87(13) and 87(14)]" shall be substituted;
- b. in the Table, after serial No. 4, following serial number and entries shall be inserted, namely: -

"4A.	GSTIN of transferee on the same PAN";	
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- c. Under the heading Instructions, after paragraph 3, following paragraphs shall be inserted, namely: -

- "(6) Amount available in cash ledger under CUST / IGST head can be transferred to any other taxpayer registered on the same PAN under CUST/IGST head, if required.
- (7) Amount shall not be allowed to be transferred if unpaid liability exists in the Electronic Liability Register of the transferor."]

18. In FORM-GST-RFD-01, -

- a. in Statement-3, in the Table, under the heading Shipping bill/Bill of export, after column 9, the following column shall be inserted, namely] :

"FOB value
"9A";

- b. after Statement-3A, the following statement shall be inserted, namely:

"Statement-3B [rule 89 (2) (ba)]

Refund Type: Export of electricity without payment of tax
(accumulated ITC)

Sl. No.	Invoice/Document Details				REA Details					Tariff per Unit in Rs. (As per agreement)	Units exported (Lower of cl. No 5 and 10)	Value of electricity exported in Rs. (11 x 12)
	Type of Document	No.	Date	Energy exported (Units)	Generating Station	Period	Ref. No.	Date	Scheduled Energy Exported (Units)			
1	2	3	4	5	6	7	8	9	10	11	12	13

19. FORM GST RFD-10 B shall be deemed to have been omitted with effect from the 1st day of July, 2019.

Sd/-
(Vivek Bharadwaj), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir

Under Secretary to the Government
Finance Department.



(N-15)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd of August, 2022

S.O 403.- In exercise of the powers conferred by sub-section (2) of section 23 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. SRO 207 dated 18th of March, 2019 read with SO 182 dated 19th April, 2022, namely:-

In the Table, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

This notification shall deemed to have come into force w.e.f the 18th July, 2022.

Sd/-
(Vivek Bharadwaj), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir


Under Secretary to the Government
Finance Department.


(N-12)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd of August, 2022

S.O. 400 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 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.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.



8. Excise Commissioner, J&K, Srinagar.

9. Commissioner, State Taxes Department, J&K, Srinagar.

10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir



Under Secretary to the Government
Finance Department.



(N-2)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar
Notification
Srinagar, the 22nd of August, 2022

S.O 390:- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification SRO-11-GST dated 8th of July 2017, namely:-

(A) In the Table, -

(I) against serial number 3, in column (3), -

- (a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;
- (b) against items (vii) and (x), for the entry in column (4), the entry "6" shall be substituted;
- (c) in item (xii), for the brackets and figures "(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)", the brackets and figures "(vii), (viii)," shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words "above one thousand rupees but" shall be omitted;

(III) against serial number 8, in column (3), -

- (a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]";

(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	—";

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-		
(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service.[Please refer to <i>Explanation</i> no. (iv)] (2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15 th March of the preceding Financial Year: Provided that the option for the
	or	
	6	

Financial Year 2012/2013 shall be extended on or before the 10th August, 2012.

Provided further that wherein for supply of the service charging Central tax at the rates as applicable in clause (iv) may be issued during the period from the 18th July, 2012 to 10th August, 2012 before extending the system for the financial year 2012/2013 but in such a case the supplier shall extend the system in say GST on its supplies on or before the 10th August, 2012.

- (b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(via) Transport of goods by ropeways.	2.5	The cost of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]

- (c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	2.1

(V) against serial number 10, in column (3), -

- (a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	2.1

- (b) in item (iii), after the brackets and figure "(i)", the brackets and figures "(ia)" shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>"Supporting services in transport. <i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.</p>	9	,";

(VII) against serial number 15, in column (3), -

- (a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;
- (b) in item (vii), the brackets and figures "(i)," shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (c), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>[Please refer to Explanation no. (iv)]";</p>

- (a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	-";

- (b) in item (ii), after the brackets and figures "(i)", the word, brackets and figure "and (ia)" shall be inserted;

- (B) in paragraph 4, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely: -

"(xxxvii) 'print media' means, —

(i) 'book' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) 'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) 'clinical establishment' means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) 'health care services' means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.";

- (C) After Annexure IV, following annexure shall be inserted, namely: -

"Annexure V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.:-

Date: -

1. I/We _____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name: -

GSTIN: -

PAN No.

Signature of Authorised representative:

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022."

This notification shall deemed to have come into force with effect from the 18th July, 2022.

Sd/-

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

Dated: 22-08-2022

No: No: FD-ST/34/2021-03

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.

3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir



Under Secretary to the Government
Finance Department.



(N-5)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd of August, 2022

S.O 393.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No.SRO –GST-1 DATED 08.07.2017; namely :-

A. in the opening paragraph,

- (i) in clause (v), the word “and” shall be omitted;
- (ii) in clause (vi), after the word and figures “Schedule VI”, the figure and word “, and” shall be inserted;
- (iii) after clause (vi), the following clause shall be inserted, namely:-
“(vii) 0.75 percent in respect of goods specified in Schedule VII”.

B. in Schedule I – 2.5%,

- (i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words “and put up in” and ending with the words and bracket “as in the ANNEXUREJ”, the words “, pre-packaged and labelled” shall be substituted;
- (ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled”;
-----	------	---

- (iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXUREJ”, the words “, pre-packaged and labelled” shall be substituted;

- (iv) against S. No. 16, in column (3), for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE", the words ", pre-packaged and labelled" shall be substituted;
- (v) against S. No. 25, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;
- (vi) against S. No. 26, in column (3), for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted;
- (vii) against S. No. 30, in column (3), for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE", the words ", pre-packaged and labelled" shall be substituted;
- (viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;
- (ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

"91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled";
------	--------------------	---

- (x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

"98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled";
------	------	--

- (xi) against S. No. 101A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words and bracket "as in the ANNEXURE]", the words "other than those pre-packaged and labelled" shall be substituted;
- (xii) S. No. 163 and the entries relating thereto shall be omitted;
- (xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

"181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tape";
-------	------	---

- (xiv) against S. No. 182, in column (3), for the words "put up in unit containers and bearing a brand name", the words "pre-packaged and labelled" shall be substituted;
- (xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;
- (xvi) against S. No. 215, in column (3), for the words "put up in unit container and bearing a brand name", the words "pre-packaged and labelled" shall be substituted;
- (xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;
- (xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]";
-------	------	--

- (xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II - 69%, -

- (i) against S. No. 16, in column (3), after the word "guavas", the words and brackets ", mangoes (other than mangoes sliced, dried)" shall be inserted;
- (ii) against S. No. 41A, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;
- (iii) against S. No. 46, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;
- (iv) against S. No. 65, in column (3), after the word "contraceptives", the words "and Ostomy appliances" shall be inserted;
- (v) S. No. 70 and the entries relating thereto shall be omitted;
- (vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"85 B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85 D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or

		strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour";
--	--	--

(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

"125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed";
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(ix) against S. No. 176B, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"194A	8419 12	Solar water heater and system";
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures "machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]", the words "parts thereof" shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III - 9%, -



- (i) against S. No. 30A, for the entry in column (3), the entry "Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars" shall be substituted;
- (ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink";
------	------	--

- (iii) against S. No. 148, in column (3), the brackets and words "[Other than aseptic packaging paper]" shall be omitted;
- (iv) against S. No. 157B, in column (3), after the word and bracket "Scripts)", the figures and words "; Cheques, loose or in book form" shall be inserted;
- (v) against S. No. 182D, in column (3), for the brackets, words and figures "[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]", the brackets and words "[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]" shall be substituted;
- (vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

"301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor";
-------	------	--

- (vii) against S. No. 302A, in column (3), the brackets and words "[other than paper knives, pencil sharpeners and blades therefor]" shall be omitted;
- (viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-
-------	------	---

knives, sugar tongs and similar kitchen or tableware”;

(ix) against S. No. 317A, for the entry in column (3), the entry “(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps” shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;

(xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery”;

(xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
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(xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

371A	84	E-Waste
	85	
	86	

Explanation: For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (1) dated the 23rd March, 2016), whole or in part it discarded as waste by the consumer or bulk consumer;

- (xiv) against S. No. 376AC, in column (3), the brackets and words "[other than wet grinder consisting of stone as a grinder]" shall be omitted;
- (xv) against S. No. 390, in column (3), the brackets, words and letters "[other than Light-Emitting Diode (LED) Light Sources]" shall be omitted;
- (xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"406A	8807	Parts of goods of heading 8801";
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- (xvii) against S. No. 413, for the entry in column (3), the entry "Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter" shall be substituted;

- (xviii) against S. No. 438A, in column (3), the letters, words, and brackets "LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)" shall be omitted;

B. in Schedule VI - 0.125%.

- (i) against S. No. 1, for the entry in column (3), the entry "Rough diamonds or simply sawn diamonds, industrial or non-industrial" shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry "Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped" shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-
"Schedule VII – 0.75%

S.No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI";

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

'(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (I) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.'


This notification shall deemed to have come into force w.e.f 18th day of July, 2022.

Sd/-
(Vivek Bharadwaj), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

No: No: FD-ST/34/2021-03

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.


Under Secretary to the Government
Finance Department.

(N-11 central Tax)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar
Notification

Srinagar, the 22nd of August, 2022

S.O 399,- In exercise of the powers conferred by section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No V.of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. SRO 436 dated 8th of July, 2019, namely:-

In the second paragraph, the following proviso shall be inserted, namely: -

“Provided also that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Jammu and Kashmir Goods and Services Tax Rules, 2017 for the quarter ending 30th June, 2022 till the 31st 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.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.

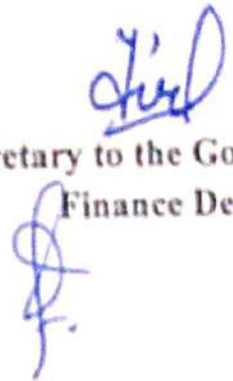


9. Commissioner, State Taxes Department, J&K, Srinagar.

10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir



Under Secretary to the Government
Finance Department.



(N1)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd of August, 2022

S.O 389.- In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. S.O 183 dated 19th April, 2022, namely:-

In the TABLE, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

This notification shall deemed to have come into force w.e.f the 18th July, 2022.


Sd/-
(Vivek Bharadwaj), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.


Under Secretary to the Government
Finance Department

(IN-8)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd of August, 2022

S.O 396.-In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification SRO -GST-5 DATED 08.07.2017 ; namely :-

- (i) in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers 1", the words, figure and letters "serial numbers 1AA" shall be substituted;
- (ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)
1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1E.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
1I.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated,

		inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
IK.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
IL.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
IM.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
IN.	2702	Lignite, whether or not agglomerated, excluding jet
IO.	2703	Peat (including peat litter), whether or not agglomerated"

This notification shall deemed to have come into force w.e.f 18th day of July, 2022.

Sd/-



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

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir


Under Secretary to the Government
Finance Department.


(N-7)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd of August, 2022

S.O 395.-In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. SRO -GST-3 DATED 08.07.2017; namely,

In the TABLE, against S. No. 1, for the entry in column (4), the entry "6%" shall be substituted.

This notification shall deemed to have come into force w.e.f 18th day of July, 2022.



Sd/-
(Vivek Bharadwaj), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

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7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir


Under Secretary to the Government
Finance Department.


(N-4)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification,
Srinagar, the 22-8-22 of August, 2022

S.O 392.-In exercise of the powers conferred by sub-section (3) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. SRO -GST-13 DATED 08.07.2017; namely:-

In the Table, -

(1) against serial number 1, in column (2), -

- (a) the words, figures and symbols "who has not paid central tax at the rate of 6%," shall be omitted;
- (b) after the proviso the following proviso shall be inserted, namely: -

"Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the JKGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.";

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -



(1)	(2)	(3)	(4)
"5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.";

(4) After Annexure II, the following annexure shall be inserted, namely: -

"Annexure III
Declaration

I/we have taken registration under the JKGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.".

This notification shall deemed to have come into force with effect from the 18th July, 2022.

Sd/-

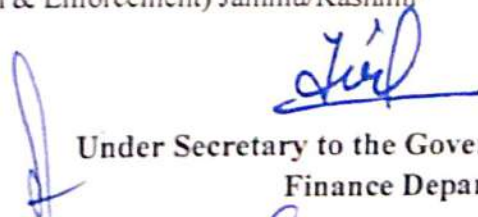
(Vivek Bharadwaj), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

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5. All Principal Secretaries to Government.
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7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir


Under Secretary to the Government
Finance Department.



(N-10) (RATE)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd of August, 2022

S.O. 398.-In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby rescinds the notification SRO-GST-26 (Rate); Dated: 15/11/2017 except as respects things done or omitted to be done before such rescission.



This notification shall be deemed to have come into force w.e.f 18th day of July, 2022.

Sd/-
(Vivek Bharadwaj), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department
Dated: 22 - 08 - 2022

No: No: FD-ST/34/2021-03

Copy to the:-

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4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
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7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir


Under Secretary to the Government
Finance Department.


(N-13)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification

Srinagar, the 22nd of August, 2022

S.O. 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 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.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 2022

Copy to the:-



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4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
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7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir



Under Secretary to the Government
Finance Department.

(N-9)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd of August, 2022

S.O. 397 - In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. S.O 181 dated 19th April, 2022 ; namely: -

In Table, against Sl. No. 1, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

This notification shall deemed to have come into force w.e.f 18th day of July, 2022.


Sd/-
(Vivek Bharadwaj), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

Dated: 22 - 08 - 2022

Nr. Nr: FD-STG-4/2021-05

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir


Under Secretary to the Government
Finance Department.

(N-6)
Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd of August, 2022

S.O³⁹⁴.- In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. SRO -GST-2 DATED 08.07.2017; namely:-

- (i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (ii) against S. No. 26, for the entry in column (3), the entry "Curd, Lassi, Butter milk, other than pre-packaged and labelled" shall be substituted;
- (iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (iv) against S. No. 46B, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

- (vii) against S. No. 94, for the entry in column (3), the entry "(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled; (ii) Khandasari Sugar, other than pre-packaged and labelled" shall be substituted;
 - (viii) against S. No. 95, in column (3), after the word "Marki", the words and symbols ", other than pre-packaged and labelled" shall be inserted;
 - (ix) against S. No. 97A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as specified in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
 - (x) against S. No. 99, in column (3), the word "purified, " shall be omitted;
 - (xi) against S. No. 108, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
 - (xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;
 - (xiv) against S. No. 132A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
 - (xv) S. No. 141 and the entries relating thereto shall be omitted;
- (B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

"(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clauses (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations

under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

This notification shall deemed to have come into force w.e.f 18th day of

July, 2022.

Sd/-


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

Dated: 22-08-2022

No. No. FD-ST/34/2021-03

Copy to:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
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Under Secretary to the Government
Finance Department.