

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

NOTIFICATION

Jammu/Srinagar, the 15th of Jun 2025

S.O.158.-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, hereby makes the following rules further to amend the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Jammu and Kashmir Goods and Services Tax(Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from on the date the 23rd January, 2025.
2. In the Jammu and Kashmir Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

“16A. Grant of temporary identification number.- Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”.

3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures “FORM GST REG-10”, the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted.
4. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted.
5. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:-

“FORMGSTREG-12

[See rule 16(1), 16A]

Reference Number-

Date:



To:

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

**Order of Grant of Temporary Registration/Suo Moto
Registration/Temporary Identification Number**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART (A)

Details of person to whom temporary registration granted											
1.	Name and Legal Name, if applicable										
2.	Gender	Male/Female/Other									
3.	Father's Name										
4.	Date of Birth	DD/MM/YYYY									
5.	Address of the Person	<table border="1"><tr><td>Building No./Flat No.</td></tr><tr><td>Floor No.</td></tr><tr><td>Name of Premises/ Building</td></tr><tr><td>Road/Street</td></tr><tr><td>Town/City/Locality/Village</td></tr><tr><td>Block/Taluka</td></tr><tr><td>District</td></tr><tr><td>State</td></tr><tr><td>PIN Code</td></tr></table>	Building No./Flat No.	Floor No.	Name of Premises/ Building	Road/Street	Town/City/Locality/Village	Block/Taluka	District	State	PIN Code
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Road/Street											
Town/City/Locality/Village											
Block/Taluka											
District											
State											
PIN Code											

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6.	Permanent Account Number of the person, if available
7.	Mobile No.
8.	Email Address
9.	Other ID, if any (Voter ID No./Passport No./Driving License No./Aadhaar No./Other)
10.	Reasons for temporary registration
11.	Effective date of registration/temporary ID
12.	Registration No./Temporary ID

13. Details of Bank Account (s) [Optional]

Details of Bank Account 1

Account Number																			
Type of Account			IFSC																
Bank Name																			
Branch Address	To be auto-populated (Edit mode)																		

Note—Add more bank accounts.

PART (B)

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

By
[Signature]

[Signature]

Details of person to whom temporary identification number has Been granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person Building No./Flat No. Floor No. Name of Premises/Building Road/Street Town/City/Locality/Village Block/Taluka District State PIN Code	
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./Passport No./Driving License No./Aadhaar No./Other)	
10.	Effective date of temporary ID	
11.	Temporary ID	

12.Details of Bank Account (s) [Optional]

Details of Bank Account

[illegible]

Note—Add more bank accounts

By Order of the Government of Union Territory of Jammu and Kashmir.

Sd/-

(Santosh D Vaidya) IAS

Principal Secretary to the Government

Finance Department

Dated:- 13 -06-2025

No:- FD-ST/34/2021-03- Part-2(7275094)

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 07/2025-Central Tax dated 23.01.2025).
2. All Financial Commissioners (ACF) UT of J&K .
3. Principal Secretary to Hon'ble Lt. Governor.
4. Principal Secretary to Hon'ble Chief Minister.
5. All Principal secretaries/Commissioner/Secretaries to Government.
6. Joint Secretary, J&K, MHA, GOI, New Delhi.
7. Divisional Commissioner, Jammu/Kashmir.
8. Commissioner, State Taxes Department, J&K.
9. Commissioner, Excise Department, J&K,
10. Additional Commissioner, State Taxes (Administration & Enforcement) Jammu/Kashmir.
11. Private Secretary to the Principal Secretary to Government, Finance Department.
12. Incharge Website, Finance Department.

(Mohammad Amin) JKAS

Deputy Secretary to the Government