

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

NOTIFICATION
Jammu/Srinagar, the 13th of June 2025

S.O. 159 .- 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) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020- 21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act up to the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORMGSTR-9C along with the annual return in FORMGSTR- 9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

This notification shall be deemed to have come into force with effect from the 23rd January, 2024.

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

Sd/-
(Santosh D Vaidya) IAS
Principal Secretary to the Government
Finance Department

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

Dated:- 13 -06-2025

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 08/2025-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