



Government of Jammu and Kashmir
Finance Department

Notification
Srinagar, the 17th of August, 2017

SRO 338:- 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 recommendation of council hereby makes the following amendments in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely:-

- (i) in rule 3, in sub-rule (4), for the words "sixty days", the words "ninety days" shall be substituted;
- (ii) in rule 17, in sub-rule (2), after the words, "said form", the words "or after receiving a recommendation from the Ministry of External Affairs, Government of India" shall be inserted;
- (iii) in rule 40, with effect from the 8th of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:-

"(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in FORM GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner."

- (iv) in rule 61, with effect from the 8th day of July, 2017, in sub-rule (5), for the words "specify that", the words "**specify the manner and conditions subject to which the**" shall be substituted;
- (v) in rule 87 the following proviso shall be added to sub-rule(2) ;namely:-

"Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

- (vi) for rule 103, with effect from the 8th of July, 2017, the following rule shall be substituted; namely:-

"103. The Government shall appoint officers not below the rank of Deputy Commissioner as member of the Authority for Advance Ruling."

- (vii) In rule 118, with effect from the 8th of July, 2017, for the words and sign "Clause(c) wherever appearing, the words and sign "Clause(b)" shall be substituted;

- (viii) in "**FORM GST REG-01**" under the heading 'Instructions for submission of Application for Registration', after Serial No. 15, the following Serial No. shall be inserted, namely:-

"16. Government departments applying for registration as suppliers may not furnish Bank Account details.";

(ix) For "FORM GST REG-13", the following Form shall be substituted, namely:-

"Form GST REG-13
[See Rule 17]

Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
State /UT – District –

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		

Contact Information			
Email Address		Telephone number	
Fax Number		Mobile Number	
7. Details of Authorized Signatory, if applicable			
Particulars	First Name	Middle Name	Last name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No.			
Designation /Status		Director Identification Number (if any)	
PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Town/City/Village		District	
Block/Taluka			
State		PIN Code	
8 Bank Account Details (add more if required)			
Account Number		Type of Account	
IFSC		Bank Name	



	Branch Address	
9.	Documents Uploaded	
	<p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>	
11.	Verification	
	<p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>	

Place: (Signature)

Date:

Name of Authorized Person:

Or

(Signature)

Place:

Date:

Name of Proper Officer:

Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

(x) With effect from the 8th of July, 2017 in **FORM GST TRAN-1** in Serial No. 7,-

(i) in item (a), for the word, figures and sign "and 140 (6)", the figures, sign and word ", 140 (6) and 140 (7) shall be substituted;

(ii) in item (b), -



- (a) after the word, figures and sign, "section 140 (5)", the words, figures and sign "and section 140(7)" shall be added;
- (b) for column heading 1, the column heading "registration number of the supplier or input service distributor" shall be substituted;
- (c) in the heading of column 8, after the words "Eligible duties and taxes", the sign and words "(central taxes)" shall be inserted.

By order of the Government of Jammu and Kashmir.

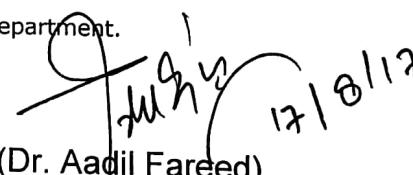
Sd/-
(Navin K. Choudhary) IAS
Principal Secretary to Government,
Finance Department.

No: ET/ESTT/119/2017-I

Dated: 17 - 08 - 2017.

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 Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar
10. Commissioner, Commercial Taxes, J&K Srinagar.
11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
13. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Principal Secretary to Government , Finance Department.
22. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)
Under Secretary to the Government