



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

**Notification**  
**Srinagar, the 23<sup>rd</sup> October, 2017**

SRO 446.- In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Jammu and Kashmir Goods and Services Tax Rules, 2017 read with SRO notification No. 445 dated the 23<sup>rd</sup> October, 2017, the Government on the recommendation of the council hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

This notification shall deemed to have come in to force w.e.f 18th October, 2017.

By order of the Government of Jammu and Kashmir.

Sd/-

**(Navin K. Choudhary) IAS**

Principal Secretary to Government  
Finance Department

Dated:-23-10-2017

No. ET/Estt/119/2017

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.

  
23/10/17

(Dr. Aadil Fareed)

Under Secretary to the Government