Government of Jammu and Kashmir **Finance Department**

Civil Secretariat, Srinagar

Notification Srinagar, the _____ September, 2020

5.0 278 .- In partial modification to SRO notification No. SRO 431 of 2018 dated 25.09.2018 regarding Budgetary support to the manufacturing units in the shape of reimbursement of Integrated Goods and Service Tax (IGST) under the schemeJammu and Kashmir reimbursement of Integrated Goods and Service Tax for promotion of small/medium/large scale Industries in the State of Jammu and Kashmir, the Government hereby makes following amendments namely:

i) in clause 3.2 after first proviso, following proviso shall be added namely;

"Provided further that the claims of reimbursement shall be entertained up to 31st of December, 2020 on the basis of the scanned copies of e-way bills duly stamped and verified by the consignee and subsequently attested by the claimant with a post dated cheque which shall be liable for encashment in case of incorrect claims."

ii) in clause 5.1 following proviso shall be added namely;

"Provided further that for the period from 1st January 2020 to 31st March 2020, the eligible unit shall file an application by or before 15th October, 2020 and for the period from 1st April, 2020 to 30th June, 2020, the eligible unit shall file an application on prescribed format notified by Commissioner State Taxes Department on or before 15th November, 2020."

iii) in clause 6.2 following proviso shall be added namely;

"Provided if any claim is made on the basis of the tampered/morphed/fake/forged scanned copies of eway bills the incentive for the whole financial year shall be forfeited."

By order of the Government of Jammu and Kashmir.

Sd/-

(Dr.Arun Kumar Mehta), IAS

Financial Commissioner, Finance Department. Dated: > - 9 - 2020

No: FD/BKG/99-2019-II

Copy to the:-

1. All Financial Commissioners.

2. Principal Resident Commissioner, J&K Government, New Delhi.

3. Principal Secretary to Hon'bleLt.Governor.

4. All Principal Secretaries to Government.

5 All Commissioner/Secretaries to Government.

6. Divisional Commissioner, Jammu/Kashmir.

7. Excise Commissioner, J&K, Srinagar.

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

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

Under Secretary to Government, Finance Department