

OFFICE OF THE COMMISSIONER COMMERCIAL TAXES,
JAMMU & KASHMIR GOVERNMENT,
OLD SECRETARIAT, SRINAGAR

NOTIFICATION NO. 1

In exercise of powers conferred by sub-section 3 of Section 7 of the Jammu and Kashmir General Sales Tax Act, 1962 as amended vide Act No. VII of 2009, it is hereby notified that registered non-importing dealer providing services in the shape of works contract shall hence-forth file only annual consolidated return in lieu of quarterly returns, relating to all places of business in the State and covering turnover during the financial year, in the prescribed form, within one hundred and twenty days from the expiry of that year.

Provided that quarterly tax due shall continue to be paid within thirty days from the expiry of each quarter.

This notification shall come into force with immediate effect.

Sd/-
(Bashir Ahmed)IAS
Commissioner Commercial Taxes

No. D/Notifi/VAT/Amend/356-72/CCT

Dated: 08.07.2009