

Government of Jammu and Kashmir **Finance Department**

Civil Secretariat, Jammu.

Notification

Jammu, the 13th of November, 2016

SRO-362. In exercise of the powers conferred by section 25-D of the Jammu and Kashmir General Sales Tax, Act 1962, the Government orders that:-

- 1. there shall be 100% remission of penalty imposed upto the accounting year 2004-05 under clause (b) of sub-section (8) of section 15A of the Jammu & Kashmir General Sales Tax Act, 1962 in respect of the transporters;
- 2. all the concerned Assessing Authorities having jurisdiction shall be competent to pass order for waiver of such penalty, subject, however, to the condition that no proceedings are pending in this regard before any forum including Court(s);
- 3. in respect of the cases where the transporters have challenged the orders passed under clause (b) of sub-section (8) of section 15A of the Jammu & Kashmir General Sales Tax Act, 1962, before any Appellate Authority or Court(s) of Law, the benefit of scheme shall be available subject to the condition that the concerned transporter files an application before the Competent Authority, along with an affidavit, that he has filed an application for withdrawal of such case(s) and that there are no proceedings pending before any Appellate Forum or Court(s), as the case may be;
- 4. the amount, if any already paid towards penalty and interest before the issuance of this notification shall neither be refunded nor adjusted in any manner.

This notification shall come into force w.e.f 13-11-2016.

By Order of the Government of Jammu and Kashmir.

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

No. ET/Estt/115/2016

Dated:-13-11-2016

Copy to the:-

- 1. Financial Commissioner, J&K, Revenue.
- 2. All Principal Secretaries to the Government.
- 3. Principal Secretary to Chief Minister/Hon'ble Governor.
- 4. Resident Commissioner, J&K Government, New Delhi.
- 5. All Commissioner/Secretaries to the Government.
- 6. Divisional Commissioner, Jammu/Kashmir.
- 7. Secretary to Government, Department of Law, Justice & Parliamentary Affairs.
- 8. All Heads of Department.
- 9. Excise Commissioner, J&K Jammu.
- 10. Commissioner Commercial Taxes, J&K, Jammu.
- 11. All Deputy Commissioners.
- 12. Director Information, J&K.
- 13. OSD to the Hon'ble Minister for Finance.
- 14. General Manager, Government Press, Jammu/Srinagar.
- 15. PPS to the Chief Secretary, J&K.
- 16. Private Secretary to the Hon'ble Minister of State for Finance.
- 17. Private Secretary to the Commissioner/Secretary to the Government, Finance Department.
- 18. President, Kashmir Chamber of Commerce and Industry, Srinagar.
- 19. President, Federation of Industries, Kashmir.
- 20. President, Chamber of Commerce and Industry, Jammu.
- 21. President, Industries Association Bari Brahmna/Gangyal/Samba.
- 22. President, Tax Bar Association, Jammu/Srinagr.
- 23. Government order file/Stock file/Finance Website/GAD website

(Vivek Modi)

Deputy Secretary to Government, Finance Department.