

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs**

**Notification No. 62/2019 – Central Tax**

**New Delhi, the 26<sup>th</sup> November, 2019**

G.S.R.....(E). - In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies those persons whose principal place of business or place of business lies in the erstwhile State of Jammu and Kashmir till the 30<sup>th</sup> day of October, 2019; and lies in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31<sup>st</sup> day of October, 2019 onwards, as the class of persons who shall follow the following special procedure till the 31<sup>st</sup> day of December, 2019 (hereinafter referred to as the transition date), as mentioned below.

2. The said class of persons shall:—

- (i) ascertain the tax period as per sub-clause (106) of section 2 of the said Act for the purposes of any of the provisions of the said Act for the month of October, 2019 and November, 2019 as below:
  - (a) October, 2019: 1<sup>st</sup> October, 2019 to 30<sup>th</sup> October, 2019;
  - (b) November, 2019: 31<sup>st</sup> October, 2019 to 30<sup>th</sup> November, 2019;
- (ii) irrespective of the particulars of tax charged in the invoices, or in other like documents, raised from 31<sup>st</sup> October, 2019 till the transition date, pay the appropriate applicable tax in the return under section 39 of the said Act;
- (iii) have an option to transfer the input tax credit (ITC) from the registered Goods and Services Tax Identification Number (GSTIN), till the 30<sup>th</sup> day of October, 2019 in the State of Jammu and Kashmir, to the new GSTIN in the Union territory of Jammu and Kashmir or in the Union territory of Ladakh from the 31<sup>st</sup> day of October by following the procedure as below:

- (a) the said class of persons shall intimate the jurisdictional tax officer of the transferor and the transferee regarding the transfer of ITC, within one month of obtaining new registration;
- (b) the ITC shall be transferred on the basis of ratio of turnover of the place of business in the Union territory of Jammu and Kashmir and in the Union territory of Ladakh;
- (c) the transfer of ITC shall be carried out through the return under section 39 of the said Act for any tax period before the transition date and the transferor GSTIN would be debiting the said ITC from its electronic credit ledger in Table 4 (B) (2) of **FORM GSTR-3B** and the transferee GSTIN would be crediting the equal amount of ITC in its electronic credit ledger in Table 4 (A) (5) of **FORM GSTR-3B**.

3. The balance of State taxes in electronic credit ledger of the said class of persons, whose principal place of business lies in the Union territory of Ladakh from the 31<sup>st</sup> day of October, 2019, shall be transferred as balance of Union territory tax in the electronic credit ledger.

4. The provisions of clause (i) of section 24 of the said Act shall not apply on the said class of persons making inter-State supplies between the Union territories of Jammu and Kashmir and Ladakh from the 31<sup>st</sup> day of October, 2019 till the transition date.

[F. No. 20/06/06/2019-GST]

(Ruchi Bisht)  
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