

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

**NOTIFICATION
Jammu, 16th of April, 2026.**

S.O 115 .- In exercise of the powers conferred by sub-section (1) of section 112 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal.

By order of the Government of Jammu and Kashmir.

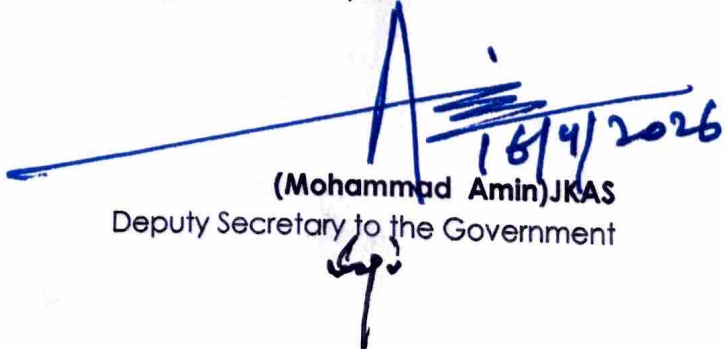
**Sd/-
(Shailendra Kumar)IAS
Financial Commissioner
(Additional Chief Secretary)**

No:- FD-ST/131/2022-03(7090521)

Dated:- 16 -04-2026

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to Ministry of Finance (Department of Revenue) GOI, Notification 5.0.4220 (E), Dt: 17th September, 2025).
2. All Financial Commissioners (ACS).
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal Secretaries/Commissioner/Secretaries to Government.
5. Joint Secretary, J&K, MHA, GOI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes Department, J&K.
8. Excise commissioner, J&K.
9. Additional Commissioner State Taxes (Administration & Enforcement), Jammu/Kashmir.
10. Private Secretary to the Financial Commissioner(ACF), Finance Department.
11. Incharge Website, Finance Department


(Mohammad Amin)JKAS
Deputy Secretary to the Government