



**GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT.  
([www.jkdat.nic.in](http://www.jkdat.nic.in))**

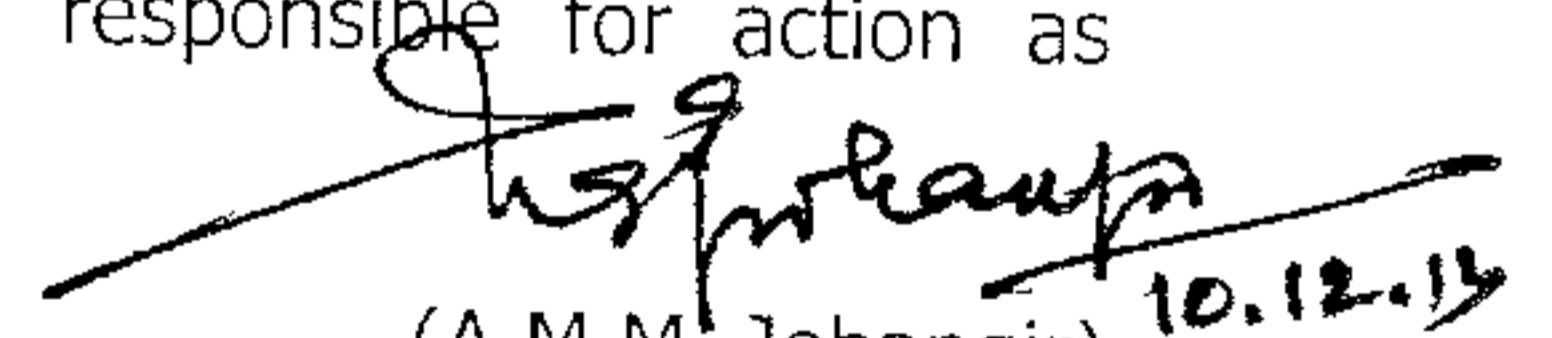
Subject:- Registration of Drawing and Disbursing Officer under SRO 90 of 2013 dated 18.03.2013.

**C I R C U L A R**

The Jammu and Kashmir General Sales Tax Act, 1962 and the rules made thereunder provide for deduction of tax at source by the Drawing and Disbursing officers (DDOs) concerned from the works bills of contractors. It also provides for registration of DDOs with Commercial Taxes Department, J&K. The DDOs are further required to file quarterly returns with the department.

It has come to the notice of the Finance Department that the tax though deducted at source from the contractors bills is not reflected in their returns due to non-authentication of tax deducted at source either by the concerned DDOs or by the Treasury Officers. This has been viewed very seriously by the authorities in the Finance Department.

All the Treasury officers are, therefore, enjoined upon not to entertain the Works bills in respect of the Drawing and Disbursing officers who are not registered with the Commercial Taxes Department. Any deviation of the instructions shall hold the concerned Treasury Officer personally responsible for action as warranted under rules.

  
(A.M.M. Jehangir) 10.12.13  
Director General,  
Accounts & Treasuries,  
Finance Department.

No. DEAT/PS/DR/249  
Dated: 10/12/2013

Copy to the :-

1. Principal Secretary to Government, Finance Department for favour of information.
2. Commissioner, Commercial Taxes Department, J&K, Jammu.
3. Director, Accounts & Treasuries, Kashmir/ Jammu.
4. OSD with Minister for Finance & Ladakh Affairs for kind information of the Hon'ble Minister.
5. All Treasury Officers for information and immediate compliance.

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