

**GOVERNMENT OF JAMMU AND KASHMIR  
FINANCE DEPARTMENT (CODES DIVISION),  
Civil Secretariat, Jammu/Srinagar**

\*\*\*\*\*

**Circular**

**Subject: Verification of Status of GSTIN of the contractor and authenticity of GST-3B return through the Peridot App (available in the Playstore) or from the State Taxes Department.**

It has come to the notice of Finance Department that dealers/contractors whose GSTIN have been cancelled or deactivated are applying for Government tenders with submission of fake/forged GST returns. Such practice happens because tender inviting departments do not cross-verify documents submitted by the tenderer with the State Taxes Department.

In terms of General Sales Tax Act, 1962, it was mandatory for the Contractors to get NOC from the State Taxes Department before applying for a tender. This practice has been done away with, post implementation of GST Act, 2017.

In order to have timely compliance of returns by contractors as well as DDOs, the State Taxes Department with the help of NIC Jammu has recently developed an Online Web application namely "APNA TDS" portal which helps in identifying payment made to work contract service providers by DDOs through JK Paysys portal.

Before allotting any work contract, the status of GSTIN of the contractor and authenticity of GST-3B return submitted by the contractor can also be verified through the Peridot App (available in the Playstore) or from the State Taxes Department. Also before releasing of payment to contractor, the DDOs can verify the latest status of the GSTIN of the contractor by using the information available in Peridot App or through the State Taxes Department in order to ascertain that contractor has not defaulted in GST tax compliance. Payment to such contractor who are not fulfilling statutory obligations under GST Taxation Law should be avoided.

Accordingly all the Administrative Departments are advised to direct their subordinate officers that before allotting any contract/releasing payment to the contractor, the status of GSTIN of the contractor and authenticity of GST-3B return submitted by the contractor should be verified through the Peridot App (available in the Playstore ) or from the State Taxes Department. Further, the DDO's should check latest Status of Contractor using the information available on Peridot App or from State Taxes Department. The payments in favour of those contractors who are not fulfilling Statutory Obligations under GST Taxation Law should be avoided.

**Sd/-**  
**(S.L Pandita),**  
**Director General(Codes),**  
**Finance Department.**

**No. FD-Code/371/2021-02**

**Dated:24.02.2023**

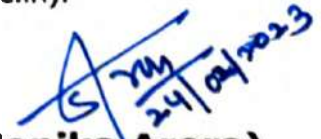
Copy to the:-

1. Advocate General, J&K High Court, Jammu/Srinagar.
2. Principal Accountant General, J&K, Jammu/Srinagar.
3. All Financial Commissioners (Additional Chief Secretaries).
4. Director General of Police, J&K.
5. Principal Secretary to the Hon'ble Lieutenant Governor
6. All Principal Secretaries to Government.
7. Joint Secretary (J&K), Ministry of Home Affairs, Government of India.
8. Principal Resident Commissioner, 5-Prithvi Raj Road, New Delhi.
9. Chief Electoral Officer, J&K.
10. All Commissioner/ Secretaries to Government.
11. Divisional Commissioner, Jammu /Kashmir.
12. Chairperson, J&K Special Tribunal.
13. Principal Secretary to Chief Justice, J&K High Court, Jammu/Srinagar.
14. Registrar General, J&K High Court, Jammu/Srinagar.
15. Director, Anti Corruption Bureau, J&K.
16. Director General, Audit and Inspections.
17. Director General, Budget Division.
18. Director General, Accounts and Treasuries.
19. Director General, Local Fund Audit & Pensions, J&K.
20. Director General, Funds Organization.
21. Director Information, J&K.
22. All Head of Departments/ Managing Directors/ Chief Executives of State PSU's/ Autonomous Bodies/ Societies.
23. Secretary, J&K Public Service Commission.
24. All District Development Commissioners.

B

A3

25. Secretary, J&K Legislative Assembly.
26. Director, Accounts & Treasuries, Jammu/Kashmir.
27. Director/Principal, Northern Zonal Accountancy Training Institute, Jammu.
28. All Directors of Finance/Financial Advisors & CAOs.
29. Principal, Accountancy Training Institute, Srinagar.
30. Joint Director, J&K Funds Organization, Jammu/Srinagar.
31. General Manager, Government Press, Jammu/Srinagar for publication in Government Gazette.
32. All Treasury Officers.
33. Private Secretary to the Hon'ble Advisor (B).
34. Private Secretary to the Chief Secretary.
35. PA to Secretary, Finance Department.
36. I/C website, Finance Department ([www.jakfinance.nic.in](http://www.jakfinance.nic.in)).
37. I/C website, GAD ([www.jkgad.nic.in](http://www.jkgad.nic.in)).
38. Government Order File (W2scs).

  
**(Sonika Arora)**  
**Deputy Director,**  
**Finance Department.**