



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಡಿಸೆಂಬರ್ ೧೩, ೨೦೧೭ (ಮಾರ್ಗಶಿರ ೨೨, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೨೧೯
Part-IVA	Bengaluru, Wednesday, December 13, 2017 (Margashira 22, Shaka Varsha 1939)	No. 1219

FINANCE SECRETARIAT

NOTIFICATION (4-I /2017)

No: FD 47 CSL 2017, Bengaluru, Date: 13-12-2017

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Ninth Amendment) Rules, 2017.

(2) They Shall be deemed to have come into force with effect from 28th day of October, 2017.

2. Amendment of Rule 24.- In the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 24, in sub-rule (4), for the words, figures and letters, "on or before 31st October, 2017," the words, figures and letters "on or before 31st December, 2017," shall be substituted.

3. Amendment of rule 45.- In rule 45 of the said rules,-

(1) in sub-rule (3), after the words "succeeding the said quarter", the words "or within such further period as may be extended by the Commissioner by a notification in this behalf:", shall be inserted;

(2) after sub - rule (3), the following proviso shall be inserted, namely:-

"Provided that, any extension of the time limits notified by the Commissioner of State Tax shall be deemed to be notified by the Commissioner."

4. Amendment of rule 96.- In rule 96 of the said rules, after sub-rule (2), the following proviso shall be inserted, namely:-

"Provided that, where the date for furnishing the details of outward supplied in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under Section 37 of the Act,

the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR -1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that, the information in Table – 6A furnished under the first proviso shall be auto – drafted in FORM GSTR -1 for the said tax period.”

5. Amendment of rule 96A.- In rule 96A of the said rules, after sub-rule (2) the following provisos shall be inserted, namely:-

“Provided that, where the date for furnishing the details of outward supplied in FORM GSTR -1 for a tax period has been extended in exercise of the powers conferred under Section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR -1 after the return in FORM GSTR – 3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that, the information in Table – 6A furnished under the first proviso shall be auto-drafter in FORM GSTR -1 for the said tax period.”

By order and in the name of the Governor of Karnataka,

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-1).



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ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ನವೆಂಬರ್ ೧೭, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೬, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೯
Part-IVA	Bengaluru, Friday, November 17, 2017 (Karthika 26, Shaka Varsha 1939)	No. 1049

FINANCE SECRETARIAT

NO.FD 47 CSL 2017, BENGALURU, DATED: 17/11/2017.

CORRIGENDUM

In the Notification No.FD 47 CSL 2017 (4/2017) dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV-A, No.611, dated 29th June 2017,-

- (1) In rule 55, in sub-rule(1), in clause (d), the word 'Board' shall be read as the word 'Commissioner',
- (2) In rule 83, in second proviso to sub-rule (3), the words, letters, figures and brackets "clause (c) of sub-section (1)," shall be read as the words, letters, figures and brackets "clause (b) of sub-rule(1)".

By order and in the name of the
Governor of Karnataka

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department(CT-1).



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ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೬
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1046

FINANCE SECRETARIAT

NOTIFICATION (22/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of Notification (15/2017) No. FD 47 CSL 2017 dated the 13th October, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.942, dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

By Order and in the name of the
Governor of Karnataka,

K.S.PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-1).



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ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೫
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1045

FINANCE SECRETARIAT

NOTIFICATION (21/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by sub-section (2) of section 23 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

By Order and in the name of the
Governor of Karnataka,

K.S.PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-1).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೪
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1044

FINANCE SECRETARIAT

NOTIFICATION (20/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

By Order and in the name of the
Governor of Karnataka,

K.S.PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-1).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೩
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1043

FINANCE SECRETARIAT

NOTIFICATION (19/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st December, 2017
2	October - December, 2017	15 th February, 2018
3	January - March, 2018	30 th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

By Order and in the name of the
Governor of Karnataka,

K.S.PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-1).