



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ನವೆಂಬರ್ ೯, ೨೦೧೭ (ಕಾರ್ತಿಕ ೧೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೧೫
Part-IVA	Bengaluru, Thursday, November 9, 2017 (Karthika 18, Shaka Varsha 1939)	No. 1015

FINANCE SECRETARIAT

NO. FD 47 CSL 2017, BENGALURU, DATED: 09/11/2017.

NOTIFICATION (4-G /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 (Seventh Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 3.- In the Karnataka Goods and Services Tax Rules, 2017, –

(1) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished”.

3. Insertion of new rule 46A.- After rule 46 of the said rules, the following shall be inserted namely:-

“**46A. Invoice-cum-bill of supply.-** Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single “invoice-cum-bill of supply” for all such supplies”.

4. Amendment of rule 54.- In rule 54 of the said rules, in sub-rule (2).-

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted”.

5. Amendment of rule 62.- In rule 62 of the said rules, after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for

which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10”.

6. Amendment of FORM GST CMP-02.- In FORM GST CMP – 02 of the said rules, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted;

7. Amendment of FORM GSTR-1.- In FORM GSTR - 1 of the said rules, for Table 6, the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									
									”;

8. Amendment of FORM GSTR-1A.- In FORM GSTR-1A of the said rules, for Table 4, the following shall be substituted, namely:-

“4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							”;

9. Amendment of FORM GSTR-4.- In FORM GSTR-4 of the said rules, after instruction number. 9, the following shall be inserted, namely:-

“10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

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, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ ೨೬, ೨೦೧೭ (ಕಾರ್ತಿಕ ೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೭೯
Part-IVA	Bengaluru, Thursday, October 26, 2017 (Karthika 4, Shaka Varsha 1939)	No. 979

FINANCE SECRETARIAT

CORRIGENDUM

NO. FD 47 CSL 2017, BENGALURU, DATED: 26-10-2017.

1. 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 83, in sub-rule (1),-

- the brackets and letter "(a)" shall be deleted;
- for the brackets and letter "(b)" the word "and" shall be substituted;
- for the brackets and numerical "(i)" the brackets and letter "(a)" shall be substituted;
- for the brackets and numerical "(ii)" the brackets and letter "(b)" shall be substituted;

(2) In rule 89, in sub-rule (2),-

- after the word "evidences", the words, letters, symbol and figures "in Annexure 1 in **FORM GST RFD-01**" shall be inserted;
- after the word "applicant", a comma and the word "namely" shall be inserted;
- in clause (h), the words, letters, symbol and figures "in Annex 1 of **FORM GST RFD-01**" appearing after the words "a statement" shall be omitted;

(3) In rule 90, -

- sub-rule (4) shall be omitted;
- for the brackets and number "(5)" the brackets and number "(4)" shall be substituted;

(4) In rule 111, for the word "supporting" appearing after the words "along with" the word "relevant" shall be substituted;

(5) In rule 117,

- in the heading, the words "**or duty**" appearing after the word "**Tax**" shall be omitted,
- in sub-rule (2), -
 - in clause (b), the words, brackets and number "or sub-section (8)" appearing after the words "or sub-section (6)" shall be omitted;
 - in clause (c) -
 - in sub-clause (ii), the words "or services" shall be omitted;
 - in sub-clause (iv),

- a. the words and punctuations “taxes and duties or, as the case may be,” appearing after the word “eligible”, shall be omitted;
 - b. the words “or services” shall be omitted;
3. in sub-clause (v), the words “or services” shall be omitted;
- (5) In rule 118, the words “or service tax” appearing after the words “Value Added Tax” shall be omitted;
- (6) In rule 120, after the word “approval” wherever it occurs, the word “basis” shall be inserted.
- (7) After the **FORM GST RFD-10**, the **FORM GST RFD-11** shall be inserted.

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, ಮಂಗಳವಾರ, ಅಕ್ಟೋಬರ್ ೨೪, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೭೬
Part-IVA	Bengaluru, Tuesday, October 24, 2017 (Karthika 2, Shaka Varsha 1939)	No. 976

FINANCE SECRETARIAT

NOTIFICATION (23-B/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 24.10.2017.

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby waives the late fee payable under Section 47 of the said Act, for all registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of August and September, 2017 by the due date.

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, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ ೧೯, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೨೦
Part-IVA	Bengaluru, Thursday, October 19, 2017 (Aashwayuja 27, Shaka Varsha 1939)	No. 970

FINANCE SECRETARIAT

NOTIFICATION (18/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 19-10-2017.

In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Karnataka Goods and Services Tax Rules, 2017 read with Notification No. (17/2017) FD 47 CSL 2017 dated 19th October 2017, the Government of Karnataka hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

2. This notification shall be deemed to have come into force from the 18th day of October, 2017.

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, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ ೧೯, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೬೯
Part-IVA	Bengaluru, Thursday, October 19, 2017 (Aashwayuja 27, Shaka Varsha 1939)	No. 969

FINANCE SECRETARIAT

NOTIFICATION (17/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 19-10-2017.

In exercise of the powers conferred by section 147 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendation of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:—

Table

S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification, -

- “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
 - Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
 - “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.
2. This notification shall be deemed to have come into force from the 18th day of October, 2017.

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

K.S. PADMAVATHI

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