



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

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| ಭಾಗ - ೪ಎ Part - IVA | ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೦೬, ಏಪ್ರಿಲ್, ೨೦೨೩(ಚೈತ್ರ, ೧೬, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, THURSDAY, 06, APRIL, 2023(CHAITHRA, 16, SHAKAVARSHA, 1945) | ನಂ. ೧೬೦ No. 160 |
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GOVERNMENT OF KARNATAKA

No. FD 20 CSL 2023

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 06.04.2023.

NOTIFICATION (06/2023)

In exercise of the powers conferred by section 168A of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), and in partial modification of the notifications of the Government of Karnataka, Notification (17/2020) No. FD 03 CSL 2020, dated the 20th April, 2020, published in the Karnataka Gazette, Extraordinary, Part IVA, No.140, dated the 20th April, 2020 and Notification (07/2021) No. FD 16 CSL 2021, dated the 06th May, 2021, published in the Karnataka Gazette, Extraordinary, Part IVA, No.519, dated the 06th May, 2021 and Notification (08/2022) No. FD 07 CSL 2022, dated the 12th July, 2022, published in the Karnataka Gazette, Extraordinary, Part IVA, No.385, dated the 13th July, 2022, the Government of Karnataka, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:-

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- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

By Order and in the name of the
Governor of Karnataka,
(NITISH K.)
Deputy Secretary to Government (B & R),
Finance Department.