



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೧೩, ಜುಲೈ, ೨೦೨೨(ಆಷಾಢ, ೨೨, ಶಕವರ್ಷ, ೧೯೪೪) BENGALURU, WEDNESDAY, 13, JULY, 2022(ASHADHA, 22, SHAKAVARSHA, 1944)	ನಂ. ೩೮೫ No. 385
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GOVERNMENT OF KARNATAKA

No. FD 07 CSL 2022

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 12.07.2022.

NOTIFICATION (08/2022)

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) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) 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 6th May, 2021, published in the Karnataka Gazette, Extraordinary, Part IVA, No.519, dated the 6th May, 2021, the Government of Karnataka, on the recommendations of the Council, hereby,-

(i) 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 utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

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

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