



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಮಾರ್ಚ್ ೨೩, ೨೦೧೮ (ಚೈತ್ರ ೨, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Friday, March 23, 2018 (Chaitra 2, Shaka Varsha 1940)	ಸಂ. ೫೧೫ No. 515
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DEPARTMENT OF COMMERCIAL TAXES
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
(KARNATAKA), VANIJYA THERIGE KARYALAYA, GANDHINAGAR, BENGALURU,
NO. KGST.CR.01/17-18, DATED: 23-03-2018
NOTIFICATION (1-C / 2018)

In exercise of the powers conferred by section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the Act) read with sub-rule (5) of rule 61 of the Karnataka Goods and Services Tax Rules, 2017, on the recommendations of the Council, it is hereby specified that the return in FORM GSTR-3B for the month as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No. (1)	Month (2)	Last date for filing of return in FORM GSTR-3B (3)
1.	April, 2018	20 th May, 2018
2.	May, 2018	20 th June, 2018
3.	June, 2018	20 th July, 2018

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case maybe, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

SRIKAR M.S.
Commissioner of Commercial Taxes
(Karnataka), Bengaluru