



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೦೬, ಡಿಸೆಂಬರ್, ೨೦೨೨(ಮಾರ್ಗಶಿರ, ೧೫, ಶಕವರ್ಷ, ೧೯೪೪) BENGALURU, TUESDAY, 06, DECEMBER, 2022(MARGASHIRA, 15, SHAKAVARSHA, 1944)	ನಂ. ೫೯೪ No. 594
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GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2022

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, Dated: 06.12.2022

NOTIFICATION (4-C/2022)

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 GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Fifth Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 15th day of November, 2022.

2. Amendment of FORM GSTR-9.- In the Karnataka Goods and Services Tax Rules, 2017 in FORM GSTR-9, under the heading Instructions, in paragraph 7,-

(A) For the figures, letters and words “between April, 2022 to September, 2022”, the figures, letters and words“ of April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

(B) in the Table, in second column,-

i. against serial numbers 10 & 11, for the figures and words “April, 2022 to September, 2022”, the figures, letters and words “April, 2022 to October, 2022 filed upto 30th November, 2022” shall be substituted;

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- ii. against serial number 12, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted; and
- iii. against serial number 13, for the figures and words “April 2022 to September 2022”, the figures, letters and words “April, 2022 to October, 2022 upto 30th November, 2022” shall be substituted.

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

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

Note: The principal rules were published in the Gazette of Government of Karnataka, Extraordinary, Part IVA, *vide* Notification (4/2017), No. FD 47 CSL 2017, dated the 29th June, 2017, published *vide* dated the 29th June, 2017 and last amended, *vide* Notification No. FD 47 CSL 2022, (4-B/2022), dated the 2nd December, 2022 *vide* No. 420 dated the 2nd December, 2022.