



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೨೯, ಡಿಸೆಂಬರ್, ೨೦೨೩(ಪುಷ್ಯ, ೦೮, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, FRIDAY, 29, DECEMBER, 2023(PUSHYA, 08, SHAKAVARSHA, 1945)	ಸಂ. ೫೯೧ No. 591
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## GOVERNMENT OF KARNATAKA

No. FD 20 CSL 2023

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 29/12/2023

### NOTIFICATION (25/2023)

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) in partial modification 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 Government of Karnataka 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 Government of Karnataka 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 and Government of Karnataka Notification (06/2023) No. FD 20 CSL 2023, dated the 06th April, 2023, published in the Karnataka Gazette, Extraordinary, Part IVA, No.160, dated the 06th April, 2023, the Government, 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 utilized, relating to the period as specified below, namely:-

- for the financial year 2018-19, up to the 30th day of April, 2024;
- for the financial year 2019-20, up to the 31st day of August, 2024.

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

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

ಮುದ್ರಣ ಹಾಗೂ ಪ್ರಕಾಶನ:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

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