



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IVA Part-IVA | ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜೂನ್ ೨೯, ೨೦೧೯ (ಆಷಾಢ ೮, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Saturday, June 29, 2019 (Ashada 8, Shaka Varsha 1940) | ನಂ. ೫೩೯ No. 539 |
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FINANCE SECRETARIAT

NOTIFICATION (11/2019)

No. FD 47 CSL 2017, Bengaluru, dated 29/06/2019.

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Karnataka Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl. No. | Quarter for which details in FORM GSTR-1 are furnished | Time period for furnishing details in FORM GSTR-1 |
|---------|--|---|
| (1) | (2) | (3) |
| 1 | July-September, 2019 | 31 st October, 2019 |

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of Section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1]