



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಜೂನ್ ೨೯, ೨೦೧೮ (ಆಷಾಡ ೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೧೯
Part-IVA	Bengaluru, Friday, June 29, 2018 (Aashada 8, Shaka Varsha 1940)	No. 919

FINANCE SECRETARIAT

NOTIFICATION (4-Q/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29/06/2018

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 recommendation 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:-

## RULES

**1. Title and commencement.-** (1) These rules may be called the Karnataka Goods and Services Tax (Seventh Amendment) Rules, 2018.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

**2. Amendment of rule 37.-** In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 37, in sub-rule (1), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that, the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”;

**3. Amendment of rule 58.-** In rule 58 of the said rules, after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that, where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

**4. Amendment of rule 83.-** In rule 83 of the said rules, in sub-rule (3), in the second proviso, for the words “one year”, the words “eighteen months” shall be substituted.

**5. Amendment of rule 89.-** In rule 89 of the said rules, for sub-rule (5), the following shall be substituted, with effect from 1<sup>st</sup> July, 2017, namely:-

“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

**Explanation.-** For the purposes of this sub-rule, the expressions, -

(a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).”

**5. Amendment of rule 95.-** In rule 95 of the said rules, in sub-rule (3), for clause (a), the following shall be substituted with effect from 1<sup>st</sup> July, 2017, namely:-

“(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;”;

**6. Amendment of rule 97.-** In rule 97 of the said rules, in sub-rule (1), for the proviso, the following provisos shall be substituted, namely:-

“Provided that, an amount equivalent to fifty per cent of the amount of integrated tax determined under sub-section (5) of section 54 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), shall be deposited in the Fund:

Provided further that, an amount equivalent to fifty per cent of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 15 of 2017), shall be deposited in the Fund.”

**7. Amendment of rule 133.-** In rule 133 of the said rules, for sub-rule (3), the following shall be substituted, namely:-

“(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order,-

(a) reduction in prices;

(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;

(c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), where the eligible person does not claim return of the amount or is not identifiable;

(d) imposition of penalty as specified under the Act; and

(e) cancellation of registration under the Act.

*Explanation:* For the purpose of this sub-rule, the expression, “concerned State” means the State in respect of which the Authority passes an order.”;

**8. Amendment of rule 138.-** In rule 138 of the said rules, in sub-rule (14), after clause (n), the following clause shall be inserted, namely:-

“(o) Where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.”;

**9. Amendment of rule 138C.-** In rule 138C of the said rules, after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that, where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

**Explanation.-** The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”;

**10. Amendment of rule 142.-** In rule 142 of the said rules, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 129 or section 130” shall be inserted;

**11. Amendment of FORM GSTR-4.-** In FORM GSTR-4 of the said rules, in the Instructions, for serial number 10 and the entries relating thereto, the following shall be substituted, namely:-

“10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, serial 4A of Table 4 shall not be furnished.”;

**12. Amendment of FORM GST PCT-01.-** In FORM GST PCT-01 of the said rules, in PART B,-

(1) against serial number 4, after entry (10), the following shall be inserted, with effect from 1<sup>st</sup> July 2017, namely:-

“(11) Sales Tax practitioner under existing law for a period of not less than five years

(12) tax return preparer under existing law for a period of not less than five years”;

(2) after sub-heading "consent" and the entries relating thereto, the following shall be inserted, namely:-

“Declaration

I hereby declare that:

- (i) I am a citizen of India;
- (ii) I am a person of sound mind;
- (iii) I have not been adjudicated as an insolvent; and
- (iv) I have not been convicted by a competent court.”

**13. Amendment of FORM GST RFD-01.-** In FORM GST RFD-01 of the said rules, in Annexure-1,

- (i) for Statement 1A and the entries relating thereto, the following statement shall be substituted, namely:-

**“Statement 1A  
[see rule 89(2)(h)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

- (ii) for Statement 5B and the entries relating thereto, the following Statement shall be substituted, namely:-

**“Statement 5B  
[see rule 89(2)(g)]**

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								”;

**14. Amendment of FORM GST RFD-01A.-**In FORM GST RFD-01A of the said rules, in Annexure-1,

- (i) for Statement 1A and the entries relating thereto, the following Statement shall be substituted, namely:-

**“Statement 1A  
[see rule 89(2)(h)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

- (ii) for Statement 5B and the entries relating thereto, the following Statement shall be substituted, namely:-

**“Statement 5B**  
[see rule 89(2)(g)]

Refund Type: On account of deemed exports

**(Amount in Rs.)**

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								.”

**15. Insertion of new FORM GST ENR-02.-** After FORM GST ENR-01 of the said rules and the entries relating thereto, the following FORM shall be inserted, namely:-

**“FORM GST ENR-02**

[see rule 58(1A)]

**Application for obtaining unique common enrolment number**

**[Only for transporters registered in more than one State or Union Territoryhaving the same PAN]**

1.	(a) Legal name	
	(b) PAN	

**2. Details of registrations having the same PAN**

Sl. No	GSTIN	Trade Name	State/UT

**3. Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealedtherefrom.

Signature

Place:

Name of Authorised Signatory

.....

Date:

Designation/Status.....

**For office use –**

Enrolment no.-

Date -.”

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

**K. S. PADMAVATHI**

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