



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೨, ೨೦೧೭ (ಭಾದ್ರಪದ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ಸಂ. ೮೮೦
Part-IVA	Bengaluru, Tuesday, September 12, 2017 (Bhadrapada 21, Shaka Varsha 1939)	No. 880

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
Vanijya Therige Karyalaya, Gandhinagar, Bengaluru-560009,

NOTIFICATION (1-I/ 2017)

No. KGST.CR.01/17-18, Dated: 11.09.2017.

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) and in supersession of Notification (1-H/2017) dated the 5th September, 2017, published in the Karnataka Gazette, Extraordinary, No.868 in Part-IVA, dated 6th September, 2017, except in respects of things done or omitted to be done before such supersession, on the recommendations of the Council, the time limit for furnishing the details or return, as the case may be, is being extended under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

Table

Sl. No.	Details/return	Class of taxable/registered persons	Time period for furnishing of details/return
(1)	(2)	(3)	(4)
1.	GSTR-1	Having turnover of more than one hundred crore rupees	Upto 3 rd October, 2017
		Having turnover of upto one hundred crore rupees	Upto 10 th October, 2017
2.	GSTR-2	All	Upto 31 st October, 2017
3.	GSTR-3	All	Upto 10 th November, 2017

Explanation.- For the purposes of this notification, the expression "turnover" has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

2. The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

RITVIK PANDEY

Commissioner of Commercial Taxes
(Karnataka), Bengaluru