



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

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. ೫೪೦ No. 540
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**FINANCE SECRETARIAT**

**NOTIFICATION (12/2019)**

**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) (hereinafter referred to as "the said Act"), the Government of Karnataka, on the recommendations of the Council, hereby notifies the persons registered under Section 24 of the said Act read with rule 14 of the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.
3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of Section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

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

**K. SAVITHRAMMA**

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