



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ- IVಎ Part- IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೦೭, ಏಪ್ರಿಲ್, ೨೦೨೦ (ಚೈತ್ರ ೧೮, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, TUESDAY, 07, APRIL, 2020 (Chaithra 18, ShakaVarsha 1942)	ನಂ. ೧೨೬ No. 126
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GOVERNMENT OF KARNATAKA

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 07.04.2020

NOTIFICATION (14/2020)

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following amendment in the Government of Karnataka Notification (29/2018) No. FD 47 CSL 2017, dated the 31st December, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 1553, dated the 31st December, 2018, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely: -

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:--.

Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020

2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of June, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

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

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