



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಆಗಸ್ಟ್ ೧೦, ೨೦೧೮ (ಶ್ರಾವಣ ೧೯, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Friday, August 10, 2018 (Shravana 19, Shaka Varsha 1940)	ನಂ. ೧೨೫೪ No. 1254
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**FINANCE SECRETARIAT**

**NOTIFICATION (14/2018)**

**No. FD 47 CSL 2017, Bengaluru, dated: 10/08/2018.**

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 persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of 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, 2018	31 <sup>st</sup> October, 2018
2	October - December, 2018	31 <sup>st</sup> January, 2019
3	January - March, 2019	30 <sup>th</sup> April, 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, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

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

**PAVAN KUMAR MALAPATI**  
Deputy Secretary to Government,  
Finance Department (B & R).