



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೪, ೨೦೧೭ (ಅಶ್ವಯುಜ ೧೨, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೨೧
Part-IVA	Bengaluru, Wednesday, October 4, 2017 (Aashwayuja 12, Shaka Varsha 1939)	No. 921

**FINANCE SECRETARIAT**

**NOTIFICATION (4-E/2017)**

**No. FD 47 CSL 2017, Bengaluru, Dated 04-10-2017**

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 recommendations of the 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 (Fifth Amendment) Rules, 2017.

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

**2. Amendment of rule 3.-** In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 3,-

(i) after sub-rule (3), the following shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1),(2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in **FORM GST CMP-02**, on the common portal either directly or through a facilitation centre notified by the Commissioner, before the said date and shall furnish the statement in **FORM GST ITC -03** in accordance with the provisions of sub-rule (4 ) of rule 44 with in a period of ninety days from the said date:

Provided that, the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”

(ii) in sub-rule (5), after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)”, shall be inserted.

**3. Insertion of new rule 120A.-** After rule 120 of the said rules, the following shall be inserted, namely:-

“**120A Revision of declaration in FORM GST TRAN-1.-** Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rules 117, 118, 119 and 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the commissioner in this behalf.”

**4. Amendment of rule 127.-** In rule 127 of the said rules, after clause (iii), the following shall be inserted, namely:-

“(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.”

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

“Provided that, where goods are sent by a principal located in the State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that, where handicraft goods are transported from the State to another State by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.”

**Explanation** - For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Notification (No.6/2017) of No. FD 47 CSL 2017 dated: 15.09.2017 published in the Karnataka Gazette, Extraordinary, No.887 in Part-IV A dated 16th September 2017.”;

**6. Amendment of FORM GST TRAN-1.-** In “**FORM GST TRAN-1**” of the said rules, in Serial No. 5(a), in the heading, after the words, figures and brackets “Section 140 (1)”, the words, figures, brackets and letter, “Section 140 (4) (a)” shall be inserted with effect from the 1<sup>st</sup> day of July, 2017.

**7. Amendment of FORM GST R-4.-** In “**FORM GST R-4**” of the said rules, in Serial No.8, in entry 8B (2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted with effect from the 1<sup>st</sup> day of July, 2017.

**8. Amendment of FORM GST EWB-01.-** In “**FORM GST EWB-01**” of the said rules, after Note 4, the following note shall be inserted with effect from the 30<sup>th</sup> day of August, 2017, namely:-

“5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”

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

**K.S PADMAVATHI**

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