



GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. KGST.CR.01/17-18

Office of the
Commissioner of Commercial Taxes
(Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Bengaluru,
Dated: 04.04.2020.

NOTIFICATION (07 / 2020)

In exercise of the powers conferred by section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), read with sub-rule (5) of rule 61 of the Karnataka Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), on the recommendations of the Council, the following amendments are hereby made in the Notification (06/2020) No. KGST.CR.01/17-18, dated the 24th March, 2020, namely:—

In the said notification, in the first paragraph, after the proviso, the following provisos shall be inserted, namely:—

“Provided further that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020.”.

(SRIKAR M.S.)

Commissioner of Commercial Taxes
(Karnataka) Bengaluru
Commissioner of Commercial Taxes
Karnataka, Bangalore.

remarks

1.

Notification No. 30/2020- Central Tax, dated 03.04.2020