



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ೧೦, ಜನವರಿ, ೨೦೨೨(ಪುಷ್ಯ, ೨೦, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, MONDAY, 10, JANUARY, 2022(PUSHYA, 20, SHAKAVARSHA, 1943)	ನಂ. ೨೪ No. 24
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GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2021

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:10.01.2022.

NOTIFICATION (4-I/2021)

In exercise of the powers conferred by section 164 the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:—

RULES

1. Short title and commencement. - (1) These rules may be called the Karnataka Goods and Services Tax (Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 1st day of December, 2021.

2. Amendment of Rule 137.- In the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 137,-

(i) with effect from the 18th day of July 2019, for the words “two years”, the words “four years” shall be substituted; and

(ii) with effect from the 30th day of November 2021, for the words “four years”, the words “five years” shall be substituted.

3. Amendment of FORM GST DRC-03, — In FORM GST DRC- 03 of the said rules,-

(i) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through FORM GST DRC-01A”, shall be inserted;

(೧)

- (ii) in item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;
- (iii) in item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted; and
- (iv) In serial number 7, for the table, the following table shall be substituted, namely:-

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Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

”

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

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