



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಆಗಸ್ಟ್ ೨೨, ೨೦೧೯ (ಶ್ರಾವಣ ೩೧, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೨೦
Part-IVA	Bengaluru, Thursday, August 22, 2019 (Shravana 31, Shaka Varsha 1940)	No. 720

Office of the Commissioner of Commercial Taxes (Karnataka)

Vanijya Therige Karyalaya, Gandhinagar, Bengaluru,

NOTIFICATION (15 / 2019)

No. KGST.CR.01/17-18, Bengaluru, Dated: 21.08.2019

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 Notification (13/2019)No. KGST.CR.01/17-18, dated the 28<sup>th</sup> June, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.546, dated the 01<sup>st</sup> July, 2019, namely:-

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: -

“Provided that the return in **FORM GSTR-3B** of the said rules for the month of July, 2019 shall be furnished electronically through the common portal, on or before the 22<sup>nd</sup> August, 2019:

Provided further that the return in **FORM GSTR-3B** of the said rules for the month of July, 2019 for registered persons whose principal place of business is in the district mentioned in column (3) of the Table below, of the State as mentioned in column (2) of the said Table, shall be furnished electronically through the common portal, on or before the 20<sup>th</sup> September, 2019:

TABLE

Sl. No.	Name of State	Name of District
(1)	(2)	(3)
1.	Bihar	Araria, Kishanganj, Madhubani, East Champaran, Sitamarhi, Sheohar, Supaul, Darbhanga, Muzaffarpur, Saharsa, Katihar; Purnia, West Champaran
2.	Gujarat	Vadodara

Sl. No.	Name of State	Name of District
(1)	(2)	(3)
3.	Karnataka	Bagalkot, Ballari, Belagavi, Chamarajanagar, Chikkamagalur, Dakshina Kannada, Davanagere, Dharwad, Gadag, Hassan, Haveri, Kalaburagi, Kodagu, Koppal, Mandya, Mysuru, Raichur, Shivamogga, Udupi, Uttara Kannada, Vijayapura, Yadgir
4.	Kerala	Idukki, Malappuram, Wayanad, Kozhikode
5.	Maharashtra	Kolhapur, Sangli, Satara, Ratnagiri, Sindhudurg, Palghar, Nashik, Ahmednagar
6.	Odisha	Balangir, Sonapur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur
7.	Uttarakhand	Uttarkashi and Chamoli

Provided also that the return in **FORM GSTR-3B** of the said rules for the month of July, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 20<sup>th</sup> September, 2019.”.

2. This notification shall come into force with effect from the 20th day of August, 2019.

**SRIKAR M.S.**  
Commissioner of Commercial Taxes  
(Karnataka) Bengaluru