



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೧೬, ೨೦೧೯ (ಆಶ್ವಯುಜ ೨೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೦೭
Part-IVA	Bengaluru, Wednesday, October 16, 2019 (Ashwayuja 24, Shaka Varsha 1940)	No. 907

FINANCE SECRETARIAT

NOTIFICATION (19/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 16.10.2019

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 registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under 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	October, 2019 to December, 2019	31 st January, 2020
2	January, 2020 to March, 2020	30 th April, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

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

K. SAVITHRAMMA

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