



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೧೬, ೨೦೧೯ (ಆಶ್ವಯುಜ ೨೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೦೮
Part-IVA	Bengaluru, Wednesday, October 16, 2019 (Ashwayuja 24, Shaka Varsha 1940)	No. 908

**FINANCE SECRETARIAT**

**NOTIFICATION (20/2019)**

**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) (hereinafter referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

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

**K. SAVITHRAMMA**

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