



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಡಿಸೆಂಬರ್ ೧೩, ೨೦೧೭ (ಮಾರ್ಗಶಿರ ೨೨, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೨೧೯
Part-IVA	Bengaluru, Wednesday, December 13, 2017 (Margashira 22, Shaka Varsha 1939)	No. 1219

FINANCE SECRETARIAT

NOTIFICATION (4-I /2017)

No: FD 47 CSL 2017, Bengaluru, Date: 13-12-2017

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

RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Ninth Amendment) Rules, 2017.

(2) They Shall be deemed to have come into force with effect from 28th day of October, 2017.

2. Amendment of Rule 24.- In the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 24, in sub-rule (4), for the words, figures and letters, “on or before 31st October, 2017,” the words, figures and letters “on or before 31st December, 2017,” shall be substituted.

3. Amendment of rule 45.- In rule 45 of the said rules,-

(1) in sub-rule (3), after the words “succeeding the said quarter”, the words “or within such further period as may be extended by the Commissioner by a notification in this behalf:”, shall be inserted;

(2) after sub – rule (3), the following proviso shall be inserted, namely:-

“Provided that, any extension of the time limits notified by the Commissioner of State Tax shall be deemed to be notified by the Commissioner.”

4. Amendment of rule 96.- In rule 96 of the said rules, after sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that, where the date for furnishing the details of outward supplied in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under Section 37 of the Act,

the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR -1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that, the information in Table – 6A furnished under the first proviso shall be auto – drafted in FORM GSTR -1 for the said tax period.”

5. Amendment of rule 96A.- In rule 96A of the said rules, after sub-rule (2) the following provisos shall be inserted, namely:-

“Provided that, where the date for furnishing the details of outward supplied in FORM GSTR - 1 for a tax period has been extended in exercise of the powers conferred under Section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR -1 after the return in FORM GSTR – 3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that, the information in Table – 6A furnished under the first proviso shall be auto-drafter in FORM GSTR -1 for the said tax period.”

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

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