



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ ,೧೯, ಅಗಸ್ಟ್, ೨೦೨೦(ಶ್ರಾವಣ, ೨೮, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, WEDNESDAY, 19, AUGUST, 2020(Shravana, 28, ShakaVarsha 1942)	ನಂ. ೩೬೪ No. 364
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GOVERNMENT OF KARNATAKA

No. FD 05 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 19/08/2020.

NOTIFICATION (4-E/2020)

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

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Sixth Amendment) Rules, 2020.

(2) They shall be deemed to have come into force with effect from the 1st day of July, 2020.

2. Substitution of rule 67A.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for the rule 67A, the following rule shall be substituted, namely:-

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under Section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under Section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation.-For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under Section 39 or details of outward supplies under Section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B or FORM GSTR-1**, as the case may be.”.

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

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