



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

4J Part - IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, 26, ಸೆಪ್ಟೆಂಬರ್, 2020 (ಆಶ್ವಯುಜ, 04, ಶಕವರ್ಷ 1942) Bengaluru, SATURDAY, 26, SEPTEMBER, 2020 (Aashwayuja, 04, ShakaVarsha 1942)	ನಂ. 418 No. 418
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## GOVERNMENT OF KARNATAKA

No. FD 03 CSL 2020

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 26/09/2020.

### NOTIFICATION (34/2020)

In exercise of the powers conferred by Section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), read with Section 148 of the said Act, the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka notification (24/2017) No. FD 47 CSL 2017 dated the 29<sup>th</sup> December, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.1312, dated the 29<sup>th</sup> December, 2017, namely :-

In the said notification: -

(ii) after the second proviso, so inserted, the following proviso shall be inserted w.e.f., 21<sup>st</sup> September, 2020, namely:-

"Provided also that late fee payable under Section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22<sup>th</sup> day of September, 2020 to 31<sup>st</sup> day of October, 2020."

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

(K.SAVITHRAMMA)

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

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು.