

GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 10/01/2020.

NOTIFICATION (4-H/2019)

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 recommendation of the GST 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, 2019.

(2) They shall be deemed to have come into force with effect from the 13th day of December 2019.

2. Amendment of rule 48.- In the Karnataka Goods and Services Tax Rules, 2017, in rule 48, after sub rule (3), the following sub rules shall be inserted, namely:-

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub rule (4)”.

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


(K. SAVITHRAMMA)

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

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

10/1/2020