



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಡಿಸೆಂಬರ್ ೨೯, ೨೦೧೭ (ಪುಷ್ಯ ೮, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Friday, December 29, 2017 (Pushya 8, Shaka Varsha 1939)	ನಂ. ೧೩೧೩ No. 1313
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**FINANCE SECRETARIAT**

**NOTIFICATION (23/2017)**

**No. FD 47 CSL 2017, Bengaluru, dated: 29.12.2017**

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), and in supersession of notification (19/2017) - No. FD 47 CSL 2017 dated the 15<sup>th</sup> November, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 1043, dated the 15<sup>th</sup> November, 2017, except as respects things done or omitted to be done before such supersession, the Government of Karnataka, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	10 <sup>th</sup> January, 2018
2	October - December, 2017	15 <sup>th</sup> February, 2018
3	January - March, 2018	30 <sup>th</sup> April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

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

**K.S.PADMAVATHI**

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