



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಡಿಸೆಂಬರ್ ೨೧, ೨೦೧೯ (ಮಾರ್ಗಶಿರ ೩೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೦೮೦
Part-IVA	Bengaluru, Saturday, December 21, 2019 (Margashira 30, Shaka Varsha 1940)	No. 1080

FINANCE SECRETARIAT

NOTIFICATION (24/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 21/12/2019

In exercise of the powers conferred by the sixth proviso to rule 46 of the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR)code.

2. This notification shall come into force from the 1st day of April, 2020.

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

K. SAVITHRAMMA

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