## GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2017

Karnataka Government Secretariat, Vidhana Soudha, Bengaluru, dated: 03/01/2020.

## **NOTIFICATION (26/2019)**

In exercise of the powers conferred by Section 128 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 further amendment in the Government of Karnataka Notification (02/2018) No. FD 47 CSL 2017, dated the 23<sup>rd</sup> January, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.177, dated the 23<sup>rd</sup> January, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that the amount of late fee payable under Section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19<sup>th</sup> December, 2019 to 10<sup>th</sup> January, 2020."

2. This notification shall be deemed to have come into force with effect from the 19<sup>th</sup> day of December, 2019.

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)