



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೫೩ No.1553
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FINANCE SECRETARIAT

NOTIFICATION (29/2018)

No. FD 47 CSL 2017, Bengaluru, dated 31/12/2018

In exercise of the powers conferred by Section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, and in supersession of the Government of Karnataka Notification (23A/2018) No. FD 47 CSL 2017, dated the 6th September, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 871, dated the 6th September, 2017, Government of Karnataka Notification (23B/2018) No. FD 47 CSL 2017, dated the 24th October, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 976, dated the 24th October, 2017 and Government of Karnataka Notification (20/2018) No. FD 47 CSL 2017 dated the 15th November, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 1044, dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of July, 2017 onwards by the due date under Section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further 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 return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].