



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ- IVಎ Part- IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೧೯, ಮಾರ್ಚ್, ೨೦೨೦ (ಫಾಲ್ಗುಣ ೨೯, ಶಕವರ್ಷ ೧೯೪೧) Bengaluru, TUESDAY, 19, MARCH, 2020(Phalguna 29, ShakaVarsha 1941)	ನಂ. ೯೯ No. 99
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GOVERNMENT OF KARNATAKA

No. FD 03 CSL 2020 (e)

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 19/03/2020

NOTIFICATION (04/2020)

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of Section 381 of the Companies Act, 2013 (Central Act 18 of 2013) **and who** have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** to the Karnataka Goods and Services Tax Rules, 2017 under sub-section (2) of Section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules:

Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year.

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

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

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

R.N.I. No. KARBIL/2001/47147 POSTAL REGN. No. RNP/KA/BGS/2202/2017-19
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