



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಅಗಸ್ಟ್ ೨೯, ೨೦೧೭ (ಭಾದ್ರಪದ ೦೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೪೭
Part-IVA	Bengaluru, Tuesday, August 29, 2017 (Bhadrapada 07, Shaka Varsha 1939)	No. 847

FINANCE SECRETARIAT

NOTIFICATION (4-C/2017)

No. FD 47 CSL 2017, Bengaluru, dated 29/08/2017

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Third Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force from the date of their publication in the Official Gazette.

2. Amendment of rule 3.- In the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 3, in sub-rule (4), for the words "sixty days", the words "ninety days" shall be substituted;

3. Amendment of rule 17.- In rule 17 of the said rules, in sub-rule (2), after the words, "said form", the words "or after receiving a recommendation from the Ministry of External Affairs, Government of India" shall be inserted with effect from the 29th day of June, 2017.

4. Amendment of rule 40.- In rule 40 of the said rules, in sub-rule (1), for clause (b), the following shall be substituted, with effect from the 1st day of July, 2017, namely:-

"(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner in the Board, shall be deemed to be notified by the Commissioner.;"

5. Amendment of Rule 61.- In rule 61 of the said rules, in sub-rule (5), for the words "specify that", the words "specify the manner and conditions subject to which the", shall be substituted with effect from 1st day of July, 2017.

6. Amendment of Rule 87.- In rule 87 of the said rules, -

(a) in sub-rule (2), the following shall be inserted at the end, namely:-

"Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days:

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.”;

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”;

7. Substitution of rule 103.- For rule 103 of the said rules, the following rule shall be substituted, with effect from the 1st day of July, 2017, namely:-

“103. Appointment of member of the Authority for Advance Ruling.- The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”;

8. Amendment of FORM GST REG-01.- In “FORM GST REG-01” of the said rules, under the heading ‘Instructions for submission of Application for Registration’, after Serial No. 15, the following shall be inserted, namely:-

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”;

9. Substitution of FORM GST REG-13,- For FORM GST REG-13, the following shall be substituted with effect from the 29th day of June, 2017, for namely:-

“Form GST REG-13

[See Rule 17]

Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
State /UT – District –

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone number		
	Fax Number	Mobile Number		

7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation /Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			
9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>			
11.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>			

Place:
Date:
Or

(Signature)

Name of Authorized Person:

Place:
Date:

(Signature)

Name of Proper Officer:

Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act."

10. Amendment of FORM GST TRAN-1.- In FORM GST TRAN-1 of the said rules, in Serial No. 7,-

(a) in item (a), for the word, figures and brackets "and 140(6)", the comma, figures, brackets and word ", 140(6) and 140(7)" shall be substituted with effect from 18th July, 2017.

(b) in item (b), -

(a) after the word, figures and brackets, "section 140(5)", the words, figures and brackets "and section 140(7)" shall be inserted with effect from 18th July, 2017.

(b) for column heading "Name of the supplier" the words "Registration number of the supplier or input service distributor" shall be substituted with effect from 18th July, 2017.

(c) in the column heading "Eligible duties and taxes", after the words "Eligible duties and taxes", the brackets and words "(central taxes)" shall be inserted. with effect from 18th July, 2017.

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

K.S. PADMAVATHI

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