



Part-IVA Bengaluru, Tuesday, October 17, 2017 (Aashwayuja 25, Shaka Varsha 1939) No. 967

## FINANCE SECRETARIAT

NOTIFICATION (4-F/2017)

## No. FD 47 CSL 2017, Bengaluru, dated: 17-10-2017.

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, 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 (Sixth Amendment) Rules, 2017.

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

**2. Amendment of rule 24**.- In the Karnataka Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 24, in sub-rule (4), for the figures, letters and word, "30<sup>th</sup> September", the figures, letters and word "31<sup>st</sup> October" shall be substituted with effect from 30<sup>th</sup> day of September 2017;

**3. Amendment of rule 118.**- In rule 118 of the said rules, for the words "a period of ninety days of the appointed day", the words and figures "the period specified in rule 117or such further period as extended by the Commissioner" shall be substituted;

**4. Amendment of rule 119.-** In rule 119 of the said rules, for the words "ninety days of the appointed day", the words and figures "the period specified in rule 117or such further period as extended by the Commissioner" shall be substituted;

**5. Amendment of rule 120.-** In rule 120 of the said rules, for the words "ninety days of the appointed day", the words and figures "the period specified in rule 117 or such further period as extended by the Commissioner" shall be substituted;

**6. Amendment of FORM GST REG-29,-** (1) for the heading of the said rules, "APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION", the heading, "APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS" shall be substituted;

(2) under sub-heading PART-A, against item (i), for the word and letters "Provisional ID", the letters "GSTIN" shall be substituted.

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

**K.S. PADMAVATHI** Under Secretary to Government, Finance Department (C.T.-1).