



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ೩೦, ಸೆಪ್ಟೆಂಬರ್, ೨೦೨೩(ಆಶ್ವಯುಜ, ೦೮, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, SATURDAY, 30, SEPTEMBER, 2023(AASHWAYUJA, 08, SHAKAVARSHA, 1945)	ನಂ. ೪೭೧ No.471
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GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2023

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, Dated:30.09.2023

NOTIFICATION (4-C/2023)

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 recommendation of the GST 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, 2023.

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

2. Amendment of rule 9.- In the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 9, in sub-rule (1), in the proviso, the words “in the presence of the said person”, shall be omitted.

3. Amendment of rule 10A.- In rule 10A of the said rules, for the words, figures and punctuations “as soon as may be, but not later than forty-five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account, or any other information, as may be required on the common portal in order to comply with any other provision”, the words, figures and punctuations “within a period of thirty days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using invoice furnishing facility, whichever is earlier, furnish information with respect to details of bank account on the common portal”, shall be substituted,.

4. Amendment of rule 21A.- In rule 21A of the said rules,-

(i) for sub-rule (2A), the following sub-rule shall be substituted, namely:-

“(2A) Where,-

- (a) a comparison of the returns furnished by a registered person under section 39 of the Act with the details of outward supplies furnished in FORM GSTR-1 or the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1, or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made there under, leading to cancellation of registration of the said person, or
- (b) there is a contravention of the provisions of rule 10A by the registered person, the registration of such person shall be suspended and the said person shall be intimated in FORM GST REG-31, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences, anomalies or non-compliances and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled”.

(ii) in sub-rule (4), after second proviso, the following proviso shall be inserted, namely: -

“Provided also that, where the registration has been suspended under sub-rule (2A), for contravention of provisions of rule 10A and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon compliance with the provisions of rule 10A.”.

5. Amendment of rule 23.- In rule 23 of the said rules, in sub-rule (1),-

- (a) for the words, brackets and figures “within a period of thirty days from the date of service of the order of cancellation of registration or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30”, the words “within a period of ninety days from the date of the service of the order of cancellation of registration”, shall be substituted with effect from the 1st day of October, 2023;
- (b) after sub-rule (1), the following proviso shall be inserted with effect from the 1st day of October, 2023, namely:-

“Provided that, such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of

Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding one hundred and eighty days”

(c) in the existing first proviso, for the words “Provided that”, the words “Provided further that”, shall be substituted;

(d) in the second proviso, for the words “Provided further”, the words “Provided also”, shall be substituted.

6. Substitution of rule 25.- For rule 25 of the said rule the following rule shall be substituted, namely: –

“25. Physical verification of business premises in certain cases.-

(1) Where the proper officer is satisfied that the physical verification of the place of business of a person is required after the grant of registration, he may get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.

(2) Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to sub-rule (1) of rule 9, the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal at least five working days prior to the completion of the time period specified in the said proviso.”.

7. Amendment of rule 43.- In rule 43 of the said rules, in sub-rule (5),

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(a) in the Explanation 1, clause (c), shall be omitted;

(b) after the Explanation 2 and entries relating thereunder, the following Explanation shall be inserted, with effect from 1st day of October, 2023, namely: –

“Explanation 3:- For the purpose of rule 42 and this rule, the value of activities or transactions mentioned in sub-paragraph (a) of paragraph 8 of Schedule III of the Act which is required to be included in the value of exempt supplies under clause (b) of the Explanation to sub-section (3) of section 17 of the Act shall be the value of supply of goods from Duty Free Shops at arrival terminal in international airports to the incoming passengers.”.

8. Amendment of rule 46.- In rule 46 of the said rules, in clause (f), in the proviso, for the words “name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient”, the following words “name of the state of the recipient and the same shall be deemed to be the address on record of the recipient”, shall be substituted;

9. Amendment of rule 59.- In rule 59 of the said rules, in sub-rule (6), after clause (d), the following clauses shall be inserted, namely:-

“(e) a registered person, to whom an intimation has been issued on the common portal under the provisions of sub-rule (1) of rule 88D in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 of the Act in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid, as required under the provisions of sub-rule (2) of rule 88D;

(f) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 of the Act in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the details of the bank account as per the provisions of rule 10A.”.

10. Amendment of rule 64.- In rule 64 of the said rules, for the words “person in India other than”, the words “non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to”, shall be substituted, with effect from 1st day of October, 2023.

11. Amendment of rule 67.- In rule 67 of the said rules, in sub-rule (2), for the words, brackets and figures “The details furnished by the operator under sub rule (1) shall be made available electronically to each of the suppliers” the words, brackets and figures “The details of tax collected at source under sub-section (1) of section 52 of the Act furnished by the operator under sub-rule (1), shall be made available electronically to each of the registered suppliers” shall be substituted with effect from 1st day of October, 2023.

12. Insertion of new rule 88D.- After rule 88 C of the said rules, the following rule shall be inserted, namely:-

“88D. Manner of dealing with difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return.-

(1) Where the amount of input tax credit availed by a registered person in the return for a tax period or periods furnished by him in FORM GSTR-3B exceeds the input tax credit available to such person in accordance with the auto-generated statement containing the details of input tax credit in FORM GSTR-2B in respect of the said tax period or periods, as the case may be, by such amount and such percentage, as may be recommended by the Council, the said registered person shall be intimated of such difference in Part A of FORM GST DRC-01C, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to,-

- (a) pay an amount equal to the excess input tax credit availed in the said FORM GSTR-3B, along with interest payable under section 50, through FORM GST DRC-03, or
- (b) explain the reasons for the aforesaid difference in input tax credit on the common portal, within a period of seven days.

(2) the registered person referred to sub-rule (1) shall, upon receipt of the intimation referred to in the said sub-rule, either,

- (a) pay an amount equal to the excess input tax credit, as specified in Part A of FORM GST DRC-01C, fully or partially, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01C, electronically on the common portal, or
- (b) furnish a reply, electronically on the common portal, incorporating reasons in respect of the amount of excess input tax credit that has still remained to be paid, if any, in Part B of FORM GST DRC-01C, within the period specified in the said sub-rule.

(3) Where any amount specified in the intimation referred to in sub-rule (1) remains to be paid within the period specified in the said sub-rule and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74 of the Act as the case may be.”.

13. Amendment of rule 89.- In rule 89 of the said rules,-

- (a) in sub-rule (1), in third proviso, for the words “in the last return required to be furnished by him”, the words “only after the last return required to be furnished by him has been so furnished”, shall be substituted;
- (b) in sub-rule (2), in clause (k), after the words “payment of tax”, the words “and interest, if any, or any other amount paid”, shall be inserted.

14. Amendment of rule 94.- In rule 94 of the said rules ,the existing provision shall be renumbered as sub-rule (1) and after the sub-rule as so renumbered, the following sub- rule shall be inserted, with effect from the 1st day of October, 2023, namely:-

“(2) The following periods shall not be included in the period of delay under sub- rule (1), namely:-

- (a) any period of time beyond fifteen days of receipt of notice in FORM GST RFD-08 under sub-rule (3) of rule 92, that the applicant takes to,-
 - (i) furnish a reply in FORM GST RFD-09, or
 - (ii) submit additional documents or reply; and
- (b) any period of time taken either by the applicant for furnishing the correct details of the bank account to which the refund is to be credited or for validating the details of the bank account so furnished, where the amount of refund sanctioned could not be credited to the bank account furnished by the applicant.”.

15. Amendment of rule 96.- In rule 96 of the said rules, in sub-rule (2), both the provisos shall be omitted.

16. Amendment of rule 108.- In rule 108 of the said rules, in sub-rule (1), -

- (a) for the words “either electronically or otherwise as may be notified by the Commissioner”, the word “electronically”, shall be substituted;
- (b) at the end the following proviso shall be inserted, namely:-

“Provided that an appeal to the Appellate Authority may be filed manually in FORM GST APL-01, along with the relevant documents, only if-

- (i) the Commissioner has so notified, or
- (ii) the same cannot be filed electronically due to non-availability of the decision or order to be appealed against on the common portal, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.”.

17. Amendment of rule 109.- In rule 109 of the said rules, in sub-rule (1),-

- (a) for the words “either electronically or otherwise as may be notified by the Commissioner”, the word “electronically”, shall be substituted;
- (b) at the end the following proviso shall be inserted, namely:-

“Provided that an appeal to the Appellate Authority may be filed manually in FORM GST APL-03, along with the relevant documents, only if-

- (i) the Commissioner has so notified, or
- (ii) the same cannot be filed electronically due to non- availability of the decision or order to be appealed against on the common portal, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.”.

18. Insertion of new rule 138F.- After rule 138E of the said rules the following rule shall be inserted, namely:-

“138F. Information to be furnished in case of intra-State movement of gold, precious stones, etc., and generation of e-way bills thereof.-

(1) Where-

(a) a Commissioner of State tax or Union territory tax mandates furnishing of information regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to sub-rule (14) of rule 138, in accordance with sub-rule (1) of rule 138F of the State or Union territory Goods and Services Tax Rules, and

(b) the consignment value of such goods exceeds such amount, not below rupees two lakhs, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of the Central Tax, or any Commissioner of the Central Tax authorised by him, notwithstanding anything contained in rule 138, every registered person who causes intra-State movement of such goods, -

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an un-registered person, shall, before the commencement of such movement within that State or Union

territory, furnish information relating to such goods electronically, as specified in Part A of FORM GST EWB-01, against which a unique number shall be generated:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.

(2) The information as specified in PART B of FORM GST EWB-01 shall not be required to be furnished in respect of movement of goods referred to in the sub-rule (1) and after furnishing information in Part-A of FORM GST EWB-01 as specified in sub-rule (1), the e-way bill shall be generated in FORM GST EWB-01, electronically on the common portal.

(3) The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1.

(4) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-waybill, the e-way bill may be cancelled, electronically on the common portal, within twenty-four hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

(5) Notwithstanding anything contained in this rule, no e-way bill is required to be generated-

(a) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;

(b) where the goods are being transported-

(i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or

(ii) under customs supervision or under customs seal.

(6) The provisions of sub-rules (10), (11) and (12) of rule 138 and rules 138A, 138B, 138C, 138D and 138E shall, mutatis mutandis, apply to an e-way bill generated under this rule.

Explanation.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State tax or Union territory tax charged in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.”.

19. Insertion of new rule 142B.- After rule 142A of the said rules the following rule shall be inserted, namely:-

“142B. Intimation of certain amounts liable to be recovered under section 79 of the Act.-(1) Where, in accordance with section 75 read with rule 88C, or otherwise, any amount of tax or interest has become recoverable under section 79 of the Act and the same has remained unpaid, the proper officer shall intimate, electronically on the common portal, the details of the said amount in FORM GST DRC-01D, directing the person in default to pay the said amount, along with applicable interest, or, as the case may be the amount of interest, within seven days of the date of the said intimation and the said amount shall be posted in Part-II of Electronic Liability Register in FORM GST PMT-01.

(2) The intimation referred to in sub-rule (1), shall be treated as the notice for recovery.

(3) Where any amount of tax or interest specified in the intimation referred to in sub- rule (1), remains unpaid on the expiry of the period specified in the said intimation, the proper officer shall proceed to recover the amount that remains unpaid in accordance with the provisions of rules 143 or 144 or 145 or 146 or 147 or 155 or 156 or 157 or 160.”.

20. Amendment of rule 162.- In rule 162 of the said rules with effect from the 1st day of October, 2023, -

(a) in sub-rule (3), the words “has co-operated in the proceedings before him and” shall be omitted;

(b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) The Commissioner shall determine the compounding amount under sub-rule (3) as per the Table below:-

TABLE

S.No	Offence	Compounding amount if offence is punishable under clause (i) of sub-section of section 132 of the Act	Compounding amount if offence is punishable under clause (ii) of sub-section (1) of section 132 of the Act
(1)	(2)	(3)	(4)
1	Offence specified in clause (a) of sub-section (1) of section 132 of the Act	Up to seventy-five per cent of the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken, subject to minimum of fifty per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.	Up to sixty per cent of the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken, subject to minimum of forty per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.
2	Offence specified in clause (c) of sub-section (1) of section 132 of the Act		
3	Offence specified in clause (d) of sub-section (1) of section 132 of the Act		
4	Offence specified in clause (e) of sub-		

	section (1) of section 132 of the Act		
5	Offence specified in clause (f) of sub-section (1) of section 132 of the Act	Amount equivalent to twenty-five per cent of tax evaded.	Amount equivalent to twenty-five per cent of tax evaded.
6	Offence specified in clause (h) of sub-section (1) of section 132 of the Act		
7	Offence specified in clause (i) of sub-section (1) of section 132 of the Act		
8	Attempt to commit the offences or abets the commission of offences mentioned in clause (a), (c) to (f) and clauses (h) and (i) of sub-section (1) of section 132 of the Act	Amount equivalent to twenty-five per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.	Amount equivalent to twenty-five per cent of such amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken.

Provided that where the offence committed by the person falls under more than one category specified in the Table above, the compounding amount, in such

case, shall be the amount determined for the offence for which higher compounding amount has been prescribed.”.

21. Amendment of FORM GSTR-3A.- In FORM GSTR-3A of the said rules, at the end the following shall be inserted, namely:-

“Or

Notice to return defaulter u/s 46 for not filing annual return

Financial year-

Type of Return –GSTR-9/GSTR-9A

Being a registered taxpayer, you are required to furnish annual return for the supplies made or received and/or to include self-certified reconciliation statement for the aforesaid financial year by due date. The due date specified for filing annual return for the said financial year is over and it has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within 15 days failing which appropriate action including imposition of penalty as per law will be taken.

3. This notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the show cause notice of penalty proceeding.

4. This is a system generated notice and does not require signature.”

22. Amendment of FORM GSTR-5A.- In FORM GSTR-5A of the said rules with effect from 1st day of October, 2023,-

(i) in the heading, for the words “persons in India”, the words, brackets and figure “online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India”, shall be substituted;

(ii) for serial number 4 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:-

“4. Period: Month – Year -

4(a) ARN:

4(b) Date of ARN:”;

(iii) in serial number 5, for the word “consumers”, the words “non-taxable online recipient”, shall be substituted;

(iv) in serial number 5A, for the word “persons”, the words “online recipient”, shall be substituted;

(v) after serial number 5A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:

“5B. Taxable outward supplies made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in rupees)

GSTIN	Taxable Value
1	2

5C. Amendments to the taxable outward supplies made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in rupees)

Month	Original GSTIN	Revised GSTIN	Taxable value
1	2	3	4

23. Amendment of in FORM GSTR-8.- In FORM GSTR-8 of the said rules with effect from the 1st day of October, 2023,-

(a) after serial number 3 and the entries relating thereto, the following serial number and the entries, shall be inserted, namely;-

“3.1. Details of supplies made through e-commerce operator by un-registered suppliers

Enrolment no. of supplier	Gross value of supplies made	Value of supplies returned	Net value of the supplies
1	2	3	4

”;

(b) after serial number 4 and the entries relating thereto, the following serial number and the entries, shall be inserted, namely;-

“4.1. Amendments to details of supplies made through e-commerce operator by unregistered suppliers,-

Original details			Revised details		
Month	Enrolment no. of supplier	Enrolment no. of supplier	Gross value of supplies made	Value of supply returned	Net value of the supplies
1	2	3	4	5	6

24. Amendment of FORM GSTR-9.- In FORM GSTR-9 of the said rules under the heading ‘Instructions’, -

(a) in paragraph 4,-

-
- (A) after the word, letters and figures “or FY 2021-22”, the word, letters and figures “or FY 2022-23”, shall be inserted;
- (B) in the Table, in second column,-
- (I) against serial numbers 5D, 5E and 5F, at the end the following entries shall be inserted, namely: -
 ‘For FY 2022-23, the registered person shall report Non-GST supply (5F), separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the “exempted” row only.’;
- (II) against serial numbers 5H, 5I and 5J and 5K, for the figures and word “2020-21 and 2021-22”, the figures and word “2020- 21, 2021-22 and 2022-23”, shall respectively be substituted;
- (b) in paragraph 5, in the Table, in second column, -
- (A) against serial numbers 6B, 6C, 6D and 6E, for the letters, word and figures “FY 2019-20, 2020-21 and 2021-22”, the letters, figures and word “FY 2019-20, 2020-21, 2021-22 and 2022-23”, shall respectively be substituted;
- (B) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23”, shall be substituted;
- (c) in paragraph 7, -
- (A) after the words and figures “filed upto 30th November, 2022.”, the following words, figures and letters shall be inserted, namely: -
 “For FY 2022-23, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April, 2023 to October, 2023 filed upto 30th November, 2023.”;
- (B) in the Table, in second column,-
- (I) against serial numbers 10 and 11, at the end the following shall be inserted, namely: -
 “For FY 2022-23, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B

and Table 9C of FORM GSTR-1 of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here.”;

(II) against serial number 12, -

(i) after the words, figures and brackets “upto 30th November, 2022 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.”, the following shall be inserted, namely: -

“For FY 2022-23, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.”;

(ii) for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23”, shall be substituted;

(III) against serial number 13, -

(i) after the words, letters and figures “reclaimed in FY 2022-23, the details of such ITC reclaimed shall be furnished in the annual return for FY 2022-23,”, the following shall be inserted, namely: -

“For FY 2022-23, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2023 to October, 2023 filed upto 30th November, 2023 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2022-23 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24,”;

(ii) for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23”, shall be substituted;

(d) in paragraph 8, in the Table, in second column, -

(A) against serial numbers, -

(I) 15A, 15B, 15C and 15D; and

(II) 15E, 15F and 15G,

-for the figures and word “2020-21 and 2021-22”, the letters, figures and word “2020-21, 2021-22 and 2022-23”, shall respectively be substituted.”;

(B) against serial numbers 16A, 16B and 16C, for the figures and word “2020-21 and 2021-22”, the figures and word “2020-21, 2021-22 and 2022-23”, shall respectively be substituted.”;

(C) against serial number 17 and 18 for the word, letter and figures “For FY 2021- 22”, the words, letter and figures “For FY 2021-22 and 2022-23”, shall be substituted.”.

25. Amendment of FORM GSTR-9C.- In FORM GSTR-9C of the said rules,-

(i) in Part A, in the table -

(a) in Sl no. 9, after B and the entries relating thereto, the following shall be inserted, namely: -

“B-1	6%					.”;
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(b) in Sl no. 11, after description “5%”, the following shall be inserted, namely: -

“6%					.”;
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(c) in Pt. V, after description “5%”, the following shall be inserted, namely: -

“6%					.”;
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(ii) under the heading 'Instructions', -

(a) in paragraph 4, in the Table, in second column, against serial no.5B, for the figures and word "2020-21 and 2021-22", the figures and word "2020-21, 2021-22 and 2022-23", shall be substituted;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word "2020-21 and 2021-22", the figures and word "2020-21, 2021-22 and 2022-23", shall be substituted.

26. Amendment of FORM GST RFD-01.- In FORM GST RFD-01 of the said rules, in Annexure-1, under Statement-7, for the Table, the following Table shall be substituted, namely:-

“

Sl No.	Document/Invoice Details			Details of amount paid						Details of refund claimed					
	Type of document	ARN No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Interest	Any other (Please specify)	Integrated Tax	Central Tax	State/UT Tax	Cess	Interest	Any other (Please specify)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

”;

27. Insertion of new Form GST DRC-01C and GST DRC-01D and.-
After FORM GST DRC-01B, of the said rules the following Forms shall be inserted, namely: -

“FORM GST DRC-01C

[See rule 88D]

PART-A (System Generated)

Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return

Ref No:

Date:

GSTIN:

Legal Name:

1. It is noticed that the input tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period <from><to> by an amount of Rs..... The details thereof are as follows:

Form Type	Input Tax credit available / availed (in Rs.)				
	IGST	CGST	SGST	Cess	Total
FORM GSTR-2B					
FORM GSTR-3B					
Excess input tax credit availed					

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01C, and/or furnish the reply in Part-B of FORM GST DRC-01C incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be, of the Act.

4. This is a system generated notice and does not require signature.

PART-B**Reply by Taxpayer in respect of the intimation of difference in input tax credit**

Reference No. of Intimation:

Date:

A. I have paid the amount equal to the excess input tax credit, as specified in Part A of FORM GST DRC-01C, fully or partially, along with interest payable under section 50, through FORM GST DRC-03, and the details thereof are as below:

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST	CESS	Interest
1	2	3	4	5	6	7	8

AND/OR

B. The reasons in respect of that part of the excess input tax credit that has remained to be paid are as under:

S. No.	Brief Reasons for Difference	Details (Mandatory)
1	Input tax credit not availed in earlier tax period(s) due to non-receipt of inward supplies of goods or services in the said tax period (including in case of receipt of goods in instalments).	
2	Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission	
3	ITC availed in respect of import of goods, which is not reflected in FORM GSTR-2B	
4	ITC availed in respect of inward supplies from SEZ, which are not reflected in FORM GSTR- 2B	
5	Excess reversal of ITC in previous tax periods which is being reclaimed in the current tax period	
6	Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.	

You are hereby directed to make the payment within seven days failing which proceedings shall be initiated against you to recover the outstanding dues as per the provisions of section 79 of the Act.

Signature:

Name:

Designation:

Jurisdiction:

Address

To,

GSTIN/ID

Name

Address

Note – 1. Only applicable fields may be filled up.”

By Order and in the name of the
Governor of Karnataka

(KAVITHA L)

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