



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೦೬, ಮೇ, ೨೦೨೧ (ವೈಶಾಖ, ೧೬, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, THURSDAY, 06, MAY, 2021 (VAISHAKHA, 16, SHAKAVARSHA, 1943)	ನಂ. ೫೧೬ No. 516
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GOVERNMENT OF KARNATAKA

No.FD16 CSL 2021

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, Dated: 06/05/2021.

NOTIFICATION (04/2021)

In exercise of the powers conferred by sub-section (1) of Section 50 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) read with Section 148 of the said Act, the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendments in principal notification of the Government of Karnataka in Notification (13/2017) No. FD 47 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 610, dated the 29th June, 2017, namely:-

(i) In the said notification, in the first paragraph, in the first proviso, in the Table, after Sl. No. 2, the following shall be inserted, namely: -

(1)	(2)	(3)	(4)
"3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021

4.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	March, 2021, April, 2021
6.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	Quarter ending March, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

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

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