



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೦೪, ಜೂನ್, ೨೦೨೧ (ಜ್ಯೇಷ್ಠ, ೧೪, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, FRIDAY, 04, JUNE, 2021 (JYAISTHA, 14, SHAKAVARSHA, 1943)	ನಂ. ೫೫೨ No. 552
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GOVERNMENT OF KARNATAKA

No. FD 16 CSL 2021

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 04/06/2021

NOTIFICATION (08/2021)

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 the Government of Karnataka, Notification (13/2019) 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:-

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to 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 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter		April, 2021	
Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter		May, 2021	
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
Nil for the first 15 days from the due date, 9		April, 2021	

	under proviso to sub-section (1) of section 39	per cent for the next 30 days, and 18 per cent thereafter	
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	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 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021”.

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

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

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