



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. ೫೫೪ No. 554
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GOVERNMENT OF KARNATAKA

No. FD 16 CSL 2021

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

NOTIFICATION (10/2021)

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as 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 (02/2018) No. FD 47 CSL 2017, dated the 23rd January, 2018, published in the Karnataka Gazette, Extraordinary, Part IVA, No.177, dated the 23rd January, 2018, namely:-

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely:—

Table

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3.	Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees

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

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