

GOVERNMENT OF KARNATAKA

No. FD 16 CSL 2021

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

NOTIFICATION (11/2021)

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 (24/2017) No. FD 47 CSL 2017, dated the 29th December, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.1312, dated the 29th December, 2017, 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 financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of state tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause(i).".

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

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

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:– ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

(O)

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