



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ನವೆಂಬರ್ ೯, ೨೦೧೭ (ಕಾರ್ತಿಕ ೧೮, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Thursday, November 9, 2017 (Karthika 18, Shaka Varsha 1939)	ನಂ.೧೦೧೫ No. 1015
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FINANCE SECRETARIAT

NO. FD 47 CSL 2017, BENGALURU, DATED: 09/11/2017.

NOTIFICATION (4-G /2017)

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 recommendations of the 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 (Seventh Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 3.- In the Karnataka Goods and Services Tax Rules, 2017, -

(1) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished”.

3. Insertion of new rule 46A.- After rule 46 of the said rules, the following shall be inserted namely:-

“**46A. Invoice-cum-bill of supply.-** Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single “invoice-cum-bill of supply” for all such supplies”.

4. Amendment of rule 54.- In rule 54 of the said rules, in sub-rule (2).-

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted”.

5. Amendment of rule 62.- In rule 62 of the said rules, after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for

which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10”.

6. Amendment of FORM GST CMP-02.- In FORM GST CMP – 02 of the said rules, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted;

7. Amendment of FORM GSTR-1.- In FORM GSTR - 1 of the said rules, for Table 6, the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									
									”;

8. Amendment of FORM GSTR-1A.- In FORM GSTR-1A of the said rules, for Table 4, the following shall be substituted, namely:-

“4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							”;

9. Amendment of FORM GSTR-4.- In FORM GSTR-4 of the said rules, after instruction number. 9, the following shall be inserted, namely:-

“10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

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

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