



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IVA | ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜನವರಿ ೩, ೨೦೧೮ (ಪುಷ್ಯ ೧೩, ಶಕ ವರ್ಷ ೧೯೩೯) | ನಂ. ೧೬ |
| Part-IVA | Bengaluru, Wednesday, January 3, 2018 (Pushya 13, Shaka Varsha 1939) | No. 16 |

FINANCE SECRETARIAT

NOTIFICATION (4-J/2017)

No. FD 47 CSL 2017, Bengaluru, Dated: 03-01-2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), 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 (Tenth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force from 15th day of November, 2017.

2. Amendment of rule 43.- In the Karnataka Goods and Services Tax Rules, 2017, in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-

“Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.”;

3. Amendment of rule 54.- in rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted;

4. Insertion of rule 97A.- after rule 97, the following rule shall be inserted, namely:-

“97A. Manual filing and processing. - Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

5. Insertion of rule 107A.- After rule 107 of the said rules, the following shall be inserted, namely:-

“107A. Manual filing and processing. - Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

