



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೧, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೩೨೯
Part-IVA	Bengaluru, Tuesday, September 11, 2018 (Bhadrapada 20, Shaka Varsha 1940)	No. 1329

FINANCE SECRETARIAT

NOTIFICATION (17/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 10-09-2018

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Notification referred to as the said Act), and in supercession of -

- (i) Notification (19/2017) No. FD 47 CSL 2017 dated the 15th November, 2017 published in the Karnataka Gazette, Extraordinary, Part-IV-A, No.1043, dated the 15th November, 2017;
- (ii) Notification (09/2018) No. FD 47 CSL 2017 dated the 11th April, 2018 published in the Karnataka Gazette, Extraordinary, Part-IV-A, No.568, dated the 11th April, 2018; and
- (iii) Notification (14/2018) No. FD 47 CSL 2017 dated the 10th August, 2018 published in the Karnataka Gazette, Extraordinary, Part-IV-A, No.1254, dated the 10th August, 2018,

except as respects things done or omitted to be done before such supercession, the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Karnataka Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st October, 2018
2	October - December, 2017	31 st October, 2018
3	January - March, 2018	31 st October, 2018
4	April - June, 2018	31 st October, 2018
5	July - September, 2018	31 st October, 2018
6	October - December, 2018	31 st January, 2019
7	January - March, 2019	30 th April, 2019

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by registered persons whose principal place of business is in Kodagu district in the State of Karnataka shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of Notification (13/2018) No. FD 47 CSL 2017 dated the 6th August, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1216, dated the 6th August, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

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

NETRAPRABHA M. DHAYAPULE
Under Secretary to Government (I /c),
Finance Department (C.T.-1).