



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೦, ೨೦೧೮ (ಭಾದ್ರಪದ ೧೯, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Monday, September 10, 2018 (Bhadrapada 19, Shaka Varsha 1940)	ನಂ. ೧೩೨೧ No. 1321
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Office of the Commissioner of Commercial Taxes (Karnataka)

Vaniya Therige Karyalaya, Gandhinagar, Bengaluru,

NOTIFICATION (1-Q / 2018)

No. KGST.CR.01/17-18, Dated: 10.09.2018

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 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 -

- Notification (1-A/2017) No. KGST.CR.01/17-18 dated the 8th August, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.741, dated the 8th August, 2017;
- Notification (1-X/2017) No. KGST.CR.01/17-18 dated 15th November, 2017 published in the Karnataka Gazette, Extraordinary, Part-III, No.1036, dated the 15th November, 2017;
- Notification (1-D/2018) No. KGST.CR.01/17-18 dated 11th April, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.566, dated the 11th April, 2018; and
- Notification (1-J/2018) No. KGST.CR.01/17-18 dated 10th August, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1265, dated the 13th August, 2018,

except as respects things done or omitted to be done before such supercession, on the recommendations of the Council, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Karnataka Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 is hereby extended till the 31st day of October, 2018 and for the months from October, 2018 to March, 2019 is hereby extended till the eleventh day of the succeeding month:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** for the months from July, 2017 to November, 2018 for 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, 2018, shall be extended till the 31st day of December, 2018.

2. 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.

SRIKAR M.S.

Commissioner of Commercial Taxes
(Karnataka) Bengaluru