

# ಕಾರ್ಡ್ ಪ್ರಾಥ್ ಪ್ರಕಟಿಸಲಾದುದು ಪ್ರಕಟಿಸಲಾದುದು

# ಖಶೇ**ಫ** ರಾಜ್ಯ ಪತ್ರ<del>ಕೆ</del>

ಭಾರ–IVA Part–IVA ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೦, ೨೦೧೮ (ಭಾದ್ರಪದ ೧೯, ಶಕ ವರ್ಷ ೧೯೪೦)

Bengaluru, Monday, September 10, 2018 (Bhadrapada 19, Shaka Varsha 1940)

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No. 1323

## Office of the Commissioner of Commercial Taxes (Karnataka)

Vanijya Therige Karyalaya, Gandhinagar, Bengaluru,

### NOTIFICATION (1-S/ 2018)

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

In exercise of the powers conferred by section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) read with sub-rule (5) of rule 61 of the Karnataka Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), on the recommendations of the Council, the following further amendments arehereby made –

- (i) inNotification (1-K/2017)No. KGST.CR.01/17-18 dated the 15thSeptember, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.889, dated the 18th September, 2017; and
- (ii) in Notification (1-C/2018)No. KGST.CR.01/17-18 dated the  $23^{\rm rd}$  March, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.515, dated the  $23^{\rm rd}$  March, 2018, namely:–
- 2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:-

"Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 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 6<sup>th</sup> August, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1216, dated the 6<sup>th</sup> August, 2018, shall be furnished electronically through the common portal on or before the 31<sup>st</sup> day of December, 2018."

### SRIKAR M.S.

Commissioner of Commercial Taxes (Karnataka) Bengaluru