



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಜೂನ್ ೨೯, ೨೦೧೮ (ಅಷಾಡ ೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೧೯
Part-IVA	Bengaluru, Friday, June 29, 2018 (Aashada 8, Shaka Varsha 1940)	No. 919

FINANCE SECRETARIAT

NOTIFICATION (4-Q/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29/06/2018

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 recommendation of the GST 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, 2018.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 37.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 37, in sub-rule (1), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that, the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”;

3. Amendment of rule 58.- In rule 58 of the said rules, after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that, where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

4. Amendment of rule 83.- In rule 83 of the said rules, in sub-rule (3), in the second proviso, for the words “one year”, the words “eighteen months” shall be substituted.

5. Amendment of rule 89.- In rule 89 of the said rules, for sub-rule (5), the following shall be substituted, with effect from 1st July, 2017, namely:-

“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation.- For the purposes of this sub-rule, the expressions, -

(a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

