



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೪, ೨೦೧೮ (ಭಾದ್ರಪದ ೧೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೩೦೫
Part-IVA	Bengaluru, Tuesday, September 4, 2018 (Bhadrapada 13, Shaka Varsha 1940)	No. 1305

FINANCE SECRETARIAT

NOTIFICATION (16/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 04/09/2018

In exercise of the powers conferred by Section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in **FORM GSTR-3B** of the Karnataka Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **FORM GSTR-4** of the Karnataka Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Karnataka Goods and Services Tax Rules, 2017 for any tax period between the 1<sup>st</sup> day of January, 2018 and the 23<sup>rd</sup> day of January, 2018.

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].