

**Government of Karnataka
(Department of Commercial Taxes)**

No. KSA/GST.CR-05/2019-20

**Office of the Commissioner of Commercial Taxes
Vanijya Therige Karyalaya, Gandhinagar,
Bengaluru-560009, Dated: 29-07-2019**

CORRIGENDUM

Subject: Corrigendum to CCT Circular No. GST-02/2019-20 dated 05th April, 2018, as amended vide Corrigendum dated 01.07.2019 - reg.

In para 2(i) of the CCT Circular No. GST-02/2019-20 dated 05th April, 2018, as amended vide Corrigendum dated 01.07.2019,

for

“(i) a registered person who wants to opt for payment of State tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, **latest by 31st July, 2019**. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.”

read,

“(i) a registered person who wants to opt for payment of State tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, **latest by 30th September, 2019**. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.”

2. Difficulty, if any, in implementation of this Circular may please be brought to the notice of this office.


(SRIKAR M.S.)

Commissioner of Commercial Taxes
(Karnataka) Bengaluru
Commissioner of Commercial Taxes
Karnataka, Bangalore.