

**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: 01-07-2019.**

Subject: Corrigendum to CCT Circular No. GST-02/2019-20 dated 5th April, 2019 - reg.

In para 2(i) of the Circular No. GST-02/2019-20 dated 5th April, 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 30th April, 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 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.”

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
ಶ್ರೀಕರ್. ಎಂ.ಎಸ್., ಫಾ.ಅ.ಸೆ.,
ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಅಯುಕ್ತರು
(ಕರ್ನಾಟಕ), ಬೆಂಗಳೂರು.

To,

All officers of the Commercial Taxes Department
in the State