

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

No. KSA/GST.CR-108/2018-19

Office of the Commissioner of Commercial Taxes  
Vanijya Therige Karyalaya, Gandhinagar,  
Bengaluru-560009, Dated: 25-03-2019

**COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. GST-33/2018-19**

**Subject: Changes in Circulars issued earlier under the KGST Act, 2017 – Reg.**

The KGST (Amendment) Act, 2018 has been brought in force with effect from 01.02.2019.

2. Consequent to the KGST Amendment Act, the following circulars issued earlier under the KGST Act, 2017 are hereby amended with effect from 01.02.2019, to the extent detailed in the succeeding paragraphs.

**3. Circular No. GST-02/2018-19 dated 16.04.2018**

This circular is revised in view of the amendment carried out in section 129 of the KGST Act, 2017 vide section 27 of the KGST (Amendment) Act, 2018 allowing 14 days for owner/transporter to pay tax/penalty for seized goods. Accordingly, the original and the amended relevant para of the circular are detailed hereunder.

**3.1 Original Para 2(k)**

In case the proposed tax and penalty are not paid within seven days from the date of the issue of the order of detention in **FORM GST MOV-06**, the action under section 130 of the KGST Act shall be initiated by serving a notice in **FORM GST MOV-10**, proposing confiscation of the goods and conveyance and imposition of penalty.

**3.2 Amended Para 2(k)**

In case the proposed tax and penalty are not paid within fourteen days from the date of the issue of the order of detention in **FORM GST MOV-06**, the action under section 130 of the KGST Act shall be initiated by serving a notice in **FORM GST MOV-10**, proposing confiscation of the goods and conveyance and imposition of penalty.

**3.3** Further, **FORM GST MOV-08** and **FORM GST MOV-09**, annexed to the circular are revised as below:

**FORM GST MOV-08 (para 4)**

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within fourteen days of the date of detention being made in writing by the said proper officer, this obligation shall be void.

**FORM GST MOV-09 (para 10)**

You are hereby directed to make the payment forthwith/not later than fourteen days from the date of the issue of the order of detention in **FORM GST MOV-06**, failing which action under section 130 of the Central/State Goods and Services Tax Act/section 21 of the Union Territory Goods and Services Tax Act or section 20 of the Integrated Goods and Services Act shall be initiated.

#### **4. CCT Circular No. GST-07/201819 dated 29.10.2018**

The circular is revised in view of the amendment carried out in section 29 of the KGST Act, 2017 vide section 14 of the KGST (Amendment) Act, 2018 allowing suspension of registration. Accordingly, the original and the amended relevant para of the circular are detailed hereunder.

##### **4.1 Original Para 11.**

It is pertinent to mention here that section 29 of the KGST Act has been amended by the KGST (Amendment) Act, 2018 to provide for “Suspension” of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Although the provisions of KGST (Amendment) Act, 2018 have not yet been brought into force, it will be prudent for the field formations may not to issue notices for non-filing of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the KGST Act. However, the requirement of filing a final return, as under section 45 of the KGST Act, remains unchanged.

##### **4.2 Amended Para 11.**

It is pertinent to mention here that section 29 of the KGST Act has been amended by the KGST (Amendment) Act, 2018 to provide for “Suspension” of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Accordingly, the field formations may not issue notices for non-filing of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the KGST Act. Further, the requirement of filing a final return, as under section 45 of the KGST Act, remains unchanged.

5. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

6. This Circular is issued in consonance to the Central Circular No.88/07/2019-GST dated 01-02-2019 with para materia changes and the same shall be effective from the date from which the Central Circular has come into effect.



(SRIKAR M.S.)

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