



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

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| ಭಾಗ-IVA<br>Part-IVA | ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜೂನ್ ೨೯, ೨೦೧೯ (ಆಷಾಢ ೮, ಶಕ ವರ್ಷ ೧೯೪೦)<br>Bengaluru, Saturday, June 29, 2019 (Ashada 8, Shaka Varsha 1940) | ನಂ. ೫೩೮<br>No. 538 |
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**FINANCE SECRETARIAT**

**ORDER NO.06/2019**

**No. FD 47 CSL 2017, Bengaluru, dated 29/06/2019**

## **REMOVAL OF DIFFICULTY**

WHEREAS, sub-section (1) of Section 44 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of Section 44 of the said Act, certain technical problems are being faced by the tax payers as a result whereof, the said annual return for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Karnataka Goods and Services Tax (Sixth Removal of Difficulties) Order, 2019.

2. In Section 44 of the Karnataka Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “30<sup>th</sup> June, 2019”, the figures, letters and word “31<sup>st</sup> August, 2019” shall be substituted.

By Order and in the name of the Governor of Karnataka,

**K. SAVITHRAMMA**

Under Secretary to Government,  
Finance Department [C.T.-1]