



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಫೆಬ್ರವರಿ ೨, ೨೦೧೯ (ಮಾಘ ೧೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೭
Part-IVA	Bengaluru, Saturday, February 2, 2019 (Magha 13, Shaka Varsha 1940)	No. 87

**FINANCE SECRETARIAT**

**ORDER NO.02/2019**

**No. FD 47 CSL 2017, Bengaluru, dated 02/02/2019**

WHEREAS, sub-section (4) of Section 52 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 operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub section (4) of Section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-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 (Second Removal of Difficulties) Order, 2019.
2. In Section 52 of the Karnataka Goods and Services Tax Act, 2017, in sub-section (4), in the Explanation, for the figures, letters and word “31<sup>st</sup> January, 2019”, the figures, letters and word “7<sup>th</sup> February, 2019” shall be substituted.

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].