



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೭, ೨೦೧೮ (ಅಶ್ವಯುಜ ೫, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, September 27, 2018 (Ashwayuja 5, Shaka Varsha 1940)	ನಂ. ೧೩೨೨ No. 1372
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**FINANCE SECRETARIAT  
NOTIFICATION**

**No. FD 53 CSL 2018, Bengaluru, dated: 27/09/2018**

In exercise of the powers conferred by sub-section (2) of section 174 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby makes the following rules further to amend the Karnataka Value Added Tax Rules, 2005, namely:-

**RULES**

**1. Title and commencement.-** (1) These rules may be called the Karnataka Value Added Tax (Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 1<sup>st</sup> day of April, 2017.

**2. Amendment of rule 34.-** In the Karnataka Value Added Tax Rules, 2005, in rule 34, in sub-rule (3), after the second proviso, the following proviso shall be inserted, namely:-

“Provided further that the audited statement of accounts for the period from 1<sup>st</sup> April, 2017 to 30<sup>th</sup> June, 2017 where total turnover during the said period exceeds twenty five lakh rupees but less than one hundred lakh rupees shall be submitted in FORM VAT 240 to the jurisdictional Local SGST officer or SGST sub-officer appointed under the provisions of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) on or before 31<sup>st</sup> March, 2019.”

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].