

**GOVERNMENT OF KARNATAKA**

No. FD 03 CSL 2020

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 27/01/2020.

**NOTIFICATION (03/2020)**

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Karnataka Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered persons who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This Notification shall come into force from the 1st day of April, 2020.

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



**(K. SAVITHRAMMA)**

Under Secretary to Government,  
Finance Department (C.T.-1).

27/1/2020 Under Secretary to Government  
Finance Department (C.T.-1)