



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಏಪ್ರಿಲ್ ೨೩, ೨೦೧೯ (ವೈಶಾಖ ೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೩೨೨
Part-IVA	Bengaluru, Tuesday, April 23, 2019 (Vaisakha 3, Shaka Varsha 1940)	No. 322

FINANCE SECRETARIAT

NOTIFICATION (08/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 23/04/2019

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of the Government of Karnataka Notification (02/2019) No. FD 48 CSL 2017, dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.222, dated the 7th March, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Karnataka Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Karnataka Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

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].