



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಮೇ ೨೮, ೨೦೧೯ (ಜ್ಯೇಷ್ಠ ೭, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Tuesday, May 28, 2019 (Jyesta 7, Shaka Varsha 1940)	ನಂ. ೪೧೯ No. 419
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**FINANCE SECRETARIAT
NOTIFICATION (4-C/2019)**

No. FD 47 CSL 2017, Bengaluru, dated: 28/05/2019

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka, hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Fourth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the twenty third day of April, 2019.

2. Amendment of rule 23.-In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:-

“Provided further that, all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”

3. Amendment of rule 62.- In rule 62 of the said rules,-

(a) in the heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

(b) for sub-rule (1), the following shall be substituted, namely:-

“(1) Every registered person paying tax under section 10 or paying tax 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 shall-

- (i) 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**, till the 18th day of the month succeeding such quarter; and
 - (ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year.
 - (iii) electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.”;
- (c) in sub-rule (2), for the words, brackets and figure “return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount”, the words, brackets and figure, “statement under sub-rule (1) shall discharge his liability towards tax or interest” shall be substituted;
- (d) in sub-rule (4),-
- (i) after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “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” shall be inserted;
 - (ii) in the Explanation,-
 - (A) after the words “not be eligible to avail”, the word “of” shall be omitted;
 - (B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax 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” shall be inserted;
- (e) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR- 4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;
- (f) after sub-rule (5), the following shall be inserted, namely:-
- “(6) A registered person who ceases to avail 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, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.”

4. Insertion of Form GST CMP – 08.- After FORM GST CMP-07 of the said rules, the following form shall be inserted, namely:-

“Form GST CMP - 08*[See rule 62]***Statement for payment of self-assessed tax**

Financial Year				
Quarter				

1.	GSTIN																
2.	(a)	Legal name	<Auto>														
	(b)	Trade name	<Auto>														
	(c)	ARN	<Auto> (After filing)														
	(d)	Date of filing	<Auto> (After filing)														

3. Summary of self-assessed liability

(net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place :

Name of Authorised Signatory

Date:

Designation/Status

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Karnataka Goods and Services Tax Act, 2017 or by availing the benefit of Notification (02/2019)No. FD 48 CSL 2017 dated the 7th March 2019 shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter."

5. Amendment of FORM GST REG-01.- In FORM GST REG-01 of the said rules, after instruction number 16, the following instruction shall be inserted, namely:-

"17. Taxpayers who want to pay tax by availing benefit of Notification (02/2019)No. FD 48 CSL 2017 dated the 7th March 2019,as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form."

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).