



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೧೧, ನವೆಂಬರ್, ೨೦೨೦ (ಕಾರ್ತಿಕ, ೨೦, ಶಕವರ್ಷ, ೧೯೪೨) BENGALURU, WEDNESDAY, 11, NOVEMBER, 2020 (Karthika, 20, SHAKAVARSHA, 1942)	ನಂ. ೫೪೧ No. 541
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## GOVERNMENT OF KARNATAKA

No. FD 05 CSL 2020

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 11/11/2020.

### NOTIFICATION (4-H/2020)

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 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 (Ninth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules they shall be deemed to have come into force with effect from the 30<sup>th</sup> day of September, 2020

**2. Amendment of rule 46.-** In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred as the said rules) in rule 46, after clause (q), the following shall be inserted, namely:-

“(r) Quick Response code, having embedded Invoices Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”

**3. Amendment of rule 48.-** In rule 48, of the said rules, after sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that, the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”

**4. Amendment of rule 138A.-**In rule 138A of the said rules, for sub-rule (2), the following shall be substituted, namely:-

“(2) In case, invoice is issued in the manner prescribed under sub-rule(4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”

By Order and in the name of the  
Governor of Karnataka,  
(K.SAVITHRAMMA)  
Under-Secretary to Government,  
Finance Department (C.T.-1)

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

(೧)