



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ A Part- IV A	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೦೭, ಮೇ, ೨೦೨೦ (ವೈಶಾಖ, ೧೭, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, THURSDAY, 07, MAY, 2020 (Vaishakha 17, ShakaVarsha 1942)	ನಂ. ೧೬೪ No. 164
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GOVERNMENT OF KARNATAKA

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha, Bengaluru
dated:07.05.2020.

NOTIFICATION (18/2020)

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the Government of Karnataka Notification (05/2020) No.FD 03 CSL 2020, dated the 27st March, 2020, published in the Karnataka Gazette, Part-IVA, Volume 155, Issue 15, dated the 09th April, 2020, namely:-

In the said notification

- (i) in the first paragraph, the following proviso shall be inserted, namely: -
“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;
- (ii) for the paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely: -
“2. **Registration.**- The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.”.

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