

GOVERNMENT OF KARNATAKA

No. KGST.CR.01/17-18 (Vol-4)

Office of the Commissioner of Commercial Taxes (Karnataka), Vanijya Therige Karyalaya, Gandhinagar, Bengaluru, Dated:13.01.2025.

NOTIFICATION (02/2025)

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons, as specified under-

- (i) sub-section (1) of section 39, for the month of December 2024, till twenty-second day of January, 2025:
- (ii) proviso to sub-section (1) of section 39, for the quarter of October,2024 to December,2024, for the class of registered persons mentioned in column (2) of the Table given below, till the date mentioned in the corresponding entry in column (3) of the said Table, namely: -

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	Twenty-fourth day of January, 2025

TABLE

٩

2.	Registered persons whose principal place of business is in the States	Twenty-sixth day of January, 2025
	of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar	
	Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur,	
	Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or	
	Odisha, the Union territories ofJammu and Kashmir, Ladakh,	
	Chandigarh or Delhi.	

(VIPUL BANSAL) Commissioner of Commercial Taxes (Karnataka), Bengaluru.