



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೧೯, ನವೆಂಬರ್, ೨೦೨೪ (ಕಾರ್ತಿಕಾ, ೨೮, ಶಕವರ್ಷ, ೧೯೪೬) BENGALURU, TUESDAY, 19, NOVEMBER, 2024 (KARTHIKA, 28, SHAKAVARSHA, 1946)	ನಂ. ೫೬೦ No. 560
------------------------	---	--------------------

## GOVERNMENT OF KARNATAKA

No. FD 07 CSL 2024

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated:16.11.2024

### NOTIFICATION (12/2024)

In exercise of the powers conferred by the section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the Government of Karnataka notification (12/2021) No. FD 16 CSL 2021, dated the 4 June, 2021, published in the Karnataka Gazette, Extraordinary, Part IVA, No.556, dated the 4th June, 2021, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of

June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of state tax deducted at source in the said month is nil, shall stand waived.

2 This notification shall be deemed to have come into force with effect from the 1st day of November, 2024.

By Order and in the name of the  
Governor of Karnataka,  
(H.R. LALITHA)  
Under Secretary to Government,  
Finance Department (Exp 2 & 10)