



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ೨೯, ಮಾರ್ಚ್, ೨೦೨೫(ಚೈತ್ರ, ೦೮, ಶಕವರ್ಷ, ೧೯೪೭) BENGALURU, SATURDAY, 29, MARCH, 2025 (CHAITHRA, 08, SHAKAVARSHA, 1947)	ನಂ. ೨೦೭ No. 207
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GOVERNMENT OF KARNATAKA

No. FD 05 CSL 2025

Karnataka Government Secretariat
Vidhana Soudha
Bengaluru, Dated:28.03.2025

NOTIFICATION (4-A/2025)

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

1. Short title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Second Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2.Insertion of new Rule 16A.-In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 16, the following rule shall be inserted, with effect from such date as may be notified by the Government, namely: -

“16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”.

3.Amendment of Rule 19.-In the said rules, in rule 19, in sub-rule (1), after the words, letters and figures“FORM GST REG-10”, the words, letters and figures “or

in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted with effect from such date as may be notified by the Government.

4. Amendment of Rule 87.-In the said rules, in rule 87, in sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted with effect from such date as may be notified by the Government.

5. Amendment of FORM REG-12.-In the said rules, for FORM REG-12, the following form shall be substituted, with effect from such date as may be notified by the Government, namely:—

“FORM GST REG-12

[See rule 16(1), 16A]

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

Order of Grant of Temporary Registration/Suo Moto Registration/ Temporary Identification Number

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	<div style="border: 1px solid black; padding: 2px;">Building No./Flat No.</div> <div style="border: 1px solid black; padding: 2px;">Floor No.</div> <div style="border: 1px solid black; padding: 2px;">Name of Premises/ Building</div> <div style="border: 1px solid black; padding: 2px;">Road/ Street</div>

		Town/City/Locality/Village	
		Block/ Taluka	
		District	
		State	
		PIN Code	
6	Permanent Account Number of the person,		
7	Mobile No.		
8	Email Address		
9	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)		
10	Reasons for temporary registration		
11	Effective date of registration/ temporary ID		
12	Registration No. /Temporary ID		

13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 BankAccounts to be reported)	
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Details of Bank Account 1

Account Number																
Type of Account								IFSC								
Bank																
Branch Addr	To be auto-populated (Edit mode)															

Note – Add more bank accounts.

(Upload of Seizure Memo /Detention Memo/ Any other supporting documents)	
<< You are hereby directed to file application for proper registration within ninety days of the issue of this order>>	
Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted																												
1.	Name and Legal Name, if applicable																											
2.	Gender	Male/Female/Other																										
3.	Father's Name																											
4.	Date of Birth	DD/MM/YYYY																										
5.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="8" style="width: 20%; text-align: center; vertical-align: middle;">Address of the Person</td> <td style="width: 80%;">Building No./ Flat No.</td> </tr> <tr> <td>Floor No.</td> </tr> <tr> <td>Name of Premises/ Building</td> </tr> <tr> <td>Road/ Street</td> </tr> <tr> <td>Town/City/Locality/Village</td> </tr> <tr> <td>Block/ Taluka</td> </tr> <tr> <td>District</td> </tr> <tr> <td>State</td> </tr> <tr> <td style="text-align: center;">6.</td> <td>Permanent Account Number of the person,</td> <td></td> </tr> <tr> <td style="text-align: center;">7.</td> <td>Mobile No.</td> <td></td> </tr> <tr> <td style="text-align: center;">8.</td> <td>Email Address</td> <td></td> </tr> <tr> <td style="text-align: center;">9.</td> <td> Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other) </td> <td></td> </tr> <tr> <td style="text-align: center;">10.</td> <td>Effective date of temporary ID</td> <td></td> </tr> <tr> <td style="text-align: center;">11.</td> <td>Temporary ID</td> <td></td> </tr> </table>	Address of the Person	Building No./ Flat No.	Floor No.	Name of Premises/ Building	Road/ Street	Town/City/Locality/Village	Block/ Taluka	District	State	6.	Permanent Account Number of the person,		7.	Mobile No.		8.	Email Address		9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)		10.	Effective date of temporary ID		11.	Temporary ID	
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12. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 BankAccounts to be reported)	
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Details of Bank Account

Account Number																
Type of Account								IFSC								
Bank Name																
Branch Address	To be auto-populated (Edit mode)															

Note – Add more bank accounts.

Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.”	

By Order and in the name of the
Governor of Karnataka,

(H. R. LALITHA)
Under Secretary to Government,
Finance Department (Exp-2 & 10)