



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೨೮, ಮೇ, ೨೦೨೫(ಜ್ಯೇಷ್ಠ, ೦೭, ಶಕವರ್ಷ, ೧೯೪೭) BENGALURU, WEDNESDAY, 28, MAY, 2025(JYAISTHA, 07, SHAKAVARSHA, 1947)	ನಂ. ೩೧೩ No. 313
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GOVERNMENT OF KARNATAKA

No. FD 05 CSL 2025

Karnataka Government Secretariat
Vidhana Soudha,
Bengaluru, Dated: 27-05-2025

NOTIFICATION (4-C/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. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Third Amendment) Rules, 2025.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. Amendment of Rule 164.- In the Karnataka Goods and Services Tax Rules, 2017, in rule 164, -

(i) in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall be inserted.

(ii) after sub-rule (4), the following Explanation shall be inserted, namely: -

“Explanation:- No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Karnataka Goods and Services Tax (Third Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a

demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”.

(iii) in sub-rule 7, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where the notice or statement or order mentioned in sub-section(1) of section 128A of the Act includes demand of tax, partially for the period mentioned in the said subsection and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

Explanation:- For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1st July, 2017 to the 31st March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A.”

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

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