

ಭಾಗ – ೪ಎ Part – IVA

ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ,೧೬, ಜೂನ್, ೨೦೨೦(ಜೈಡ್ಡ ,೨೬, ಶಕವರ್ಷ, ೧೯೪೨) Bengaluru, TUESDAY, 16, JUNE, 2020 (Jyestha, 26, Shaka Varsha, 1942) ನಂ. ೨೦೩ No. 203

GOVERNMENT OF KARNATAKA

No. FD 03 CSL 2020

Karnataka Government Secretariat, Vidhana Soudha, Bengaluru, dated: 16/06/2020.

NOTIFICATION (20/2020)

In exercise of the powers conferred by Section 168A of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Notification referred to as the said Act), read with Section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government of Karnataka, on the recommendations of the Council, hereby notifies that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of Section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30thday of June, 2020, whichever is later.

2. This Notification shall come into force with effect from the 20th day of March, 2020.

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

(K.SAVITHRAMMA) Under-Secretary to Government, Finance Department (C.T.-1)