



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೧ Part - I	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೨೪, ನವೆಂಬರ್, ೨೦೨೧ (ಮಾರ್ಗಶಿರ, ೦೩, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, WEDNESDAY, 24, NOVEMBER, 2021 ( MARGASHIRA , 03, SHAKAVARSHA, 1943)	ನಂ. ೯೧೫ No. 915
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## PROCEEDINGS OF THE GOVERNMENT OF KARNATAKA FINANCE SECRETARIAT

**Sub:** Amendment to Karasamadhana Scheme, 2021 by extending the Benefit to TDS Authorities in respect of waiver of interest levied under sub-section (7) of Section 9-A of Karnataka Value Added Tax Act, 2003 Reg.

**Read:** Government order No. FD 49 CSL 2021, Dated: 29-03-2021.

### PREAMBLE:

The Hon'ble Chief Minister and Finance Minister in his Budget Speech for the year 2021-22 made on 8<sup>th</sup> March, 2021 had announced that a Karasamadhana Scheme will be introduced with a view to reduce the arrears arising out of the enactments administered by the Commercial Tax Department which existed before the introduction of Goods and Services Tax Act. Accordingly, a Scheme for waiver of penalty and interest was formulated and issue vide order read above.

2. It has come to the notice of the Department that there are a large number of cases wherein Interest has been levied under sub-section (7) of section 9-A of Karnataka Value Added Tax Act, 2003 and demanded the same from the Tax Deducting Authorities (TDS) where default is committed in the payment of tax deducted beyond 10 days after the expiry of the period specified under sub-section (5) of section 9-A of the said Act.

3. The Commissioner of Commercial Taxes (K) has submitted that Karasamadhana Scheme, 2021 being implemented does not contemplate waiver of interest payable by persons other than dealers and hence requested to bring the TDS Authorities into the ambit of this Scheme by carrying out necessary amendment to the Special provisions under Karasamadhana Scheme, 2021.

4. The Government has examined the above request and is pleased to amend the Special provisions by inserting sub-clause (7.3) to the Government Order No. FD 49 CSL 2021, Dated: 29-03-2021.

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**GOVERNMENT ORDER NO.FD 49 CSL 2021, BENGALURU, DATED: 24.11.2021**

In the Government Order read above, the following sub-clause shall be inserted under Clause 7 dealing with Special Provisions.

“7.3 Notwithstanding anything contained in Karasamadhana Scheme, 2021, this Scheme also grants waiver of 100% of Interest payable under sub-section (7) of section 9-A of Karnataka Value Added Tax Act, 2003 by TDS Authorities for committing default in payment of Tax Deducted at Source to the Prescribed Authorities, subject to the condition that Tax Deducted at Source is paid in full on or before 31.12.2021. The Commissioner of Commercial Taxes may issue such instructions as may be necessary to extend this benefit to the TDS Authorities.”

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

(KAVITHA L.)  
Under Secretary to Government  
Finance Department (C.T-1)