

No. FD 26 CSL 2020

Karnataka Government Secretariat, Vidhana Soudha, Bengaluru, dated: 16.04.2020.

## NOTIFICATION

Whereas sub-section (1) of section 12 of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) prescribes time for filing of returns and sub-section (1) of section 12-B prescribes time for payment of tax in advance by the dealers registered under the said Act.

Whereas rule 17(1) of the Karnataka Sales Tax Rules, 1957 and rule 6(b)(i) of the Central Sales Tax (Karnataka) Rules, 1957 provide for filing of statement of monthly turnover/value and tax paid in advance in FORM 3.

Whereas due to the pandemic of Corona Covid-19 virus and the consequential lock down, it has become difficult for the registered persons to file the returns within the time limit specified above and there is a requirement to remove this difficulty by prescribing a special procedure for filing the relevant return in FORM 3 by the persons liable to file them.

Now, therefore, in exercise of the powers conferred under sub-section (2) of section 41 of the Karnataka Sales Tax Act, 1957 (Karnataka Act No.25 of 1957) the Government of Karnataka being of the opinion that it is necessary in public interest so to do, hereby notifies as under:-

The statement to be submitted by the registered dealers under sub-rule (1) of Rule 18 of the said Rules, for the month of March 2020 and April 2020 shall be submitted, along with due payment of taxes, within twenty days from the end of the tax period to which it relates by sending the copy of such statement duly signed, to the e-mail id <u>cto.karbng@nic.in</u> and such submission of the statement shall be considered as due submission of the returns for such tax period. The physical copy of the above statement shall be submitted to the assessing authority within sixty days from the end of the tax period to which it relates.

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

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