



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ- IVಎ Part- IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೧೭, ಏಪ್ರಿಲ್, ೨೦೨೦ (ಚೈತ್ರ ೨೮, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, FRIDAY, 17, APRIL, 2020 (Chaithra 28, ShakaVarsha 1942)	ನಂ. ೧೩೯ No. 139
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## GOVERNMENT OF KARNATAKA

No. FD 27 CSL 2020

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 17.04.2020.

### REMOVAL OF DIFFICULTIES ORDER (02/2020)

Whereas, sub-section (1) of section 7 of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979) (hereafter in this Order referred to as the said Act) provides that an assessment under section 5-D or reassessment under section 6 of an amount of tax due for any prescribed tax period shall not be made after five years after the end of the prescribed tax period. Sub-section (2) of section 7 of the said Act provides that if any tax is not paid by a dealer who has failed to get registered though liable to do so or fraudulently evaded attracting punishment under sub-section (2) of section 21 of the said Act, an assessment or reassessment may be made within eight years from the end of the prescribed tax period.

Whereas, sub-section (2) of section 13 of the said Act provides for the time limit of thirty days from the date of an order within which the appeal shall be preferred against such order and the same can be extended to a further period of one hundred and eighty days, if the appellate authority is satisfied that the appellant has sufficient cause for not preferring the appeal within that period;

Whereas, sub-section (2) of section 14 of the said Act provides for the time limit of sixty days from the date of an order within which the appeal shall be preferred against such order and the same can be extended to a further period of one hundred and eighty days, if the appellate tribunal is satisfied that the appellant has sufficient cause for not preferring the appeal within that period;

Whereas, sub-section (4) of section 15 of the said Act provides for the time limit of four years from the date of the order sought to be revised by a Joint Commissioner or Additional Commissioner or the Commissioner;

Whereas, sub-section (1) of section 17 of the said Act provides for the time limit of five years from the date of an order passed, to an authority for rectification of mistakes apparent on record;

Whereas, due to the pandemic of Corona Covid-19 virus and the consequential lock down, it has become difficult to make the assessment under section 5-D or reassessment under section 6 of the said Act within the time limit specified under section 7 of the said Act and there is a requirement to remove this difficulty by extending the time limit for making such assessment and reassessment. Further, there is also a requirement to extend the limitation applicable to appeal, revision and rectification under the said Act.

Whereas, section 32 of the said Act provides that if any difficulty arises in giving effect to the provisions of this Act, the Government may, by notification, make such provisions, as appear to it to be necessary or expedient for removing the difficulty.

Now, therefore, in exercise of the powers conferred by section 32 of the Karnataka Tax on Entry of Goods Act, 1979 read with sub-section (3) of section 174 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, hereby makes the following Order, to remove the difficulties, namely:-

**1. Title and commencement.-** (1) This Order may be called the Karnataka Tax on Entry of Goods (Removal of Difficulties) Order, 2020.

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

**2. For the removal of difficulties, it is hereby clarified that,-**

(a) for the purpose of calculating,-

- (i) the “five years after the end of prescribed tax period” in sub-section (1) of section 7 of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979) (hereinafter referred to as “said Act”), relating to tax periods upto

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March 2016, shall be considered to be “five years and six months after the end of prescribed tax period”;

(ii) the “eight years after the end of prescribed tax period” in sub-section (2) of section 7 of the said Act relating to tax periods upto March 2016, shall be considered to be “eight years and six months after the end of prescribed tax period”;

(b) for those orders appealed against are served after 1<sup>st</sup> day of September, 2019 and before 30<sup>th</sup> day of November, 2019, for the purpose of calculating the “further period of one hundred and eighty days” in sub-section (2) of section 13 of the said Act, shall be considered to be “further period of two hundred seventy days”;

(c) for those orders appealed against are served after 1<sup>st</sup> day of September, 2019 and before 30<sup>th</sup> day of November, 2019, for the purpose of calculating the “further period of one hundred and eighty days” in sub-section (2) of section 14 of the said Act, shall be considered to be “further period of two hundred seventy days”;

(d) for the purpose of calculating the “four years from the date of order sought to be revised” in sub-section (4) of section 15 of the said Act, relating to tax periods upto March 2016, shall be considered to be “four years and six months from the date of order sought to be revised”;

(e) for the purpose of calculating the “five years from the date of an order passed by it” in sub-section (1) of section 17 of the said Act, shall be considered to be “five years and six months from the date of an order passed by it”.

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

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