



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

KA4J Part – IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, 30, ಜೂನ್, 2020 (ಆಷಾಢ ,9, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, TUESDAY, 30, JUNE, 2020 (Ashadha,9,ShakaVarsha 1942)	ನಂ. 267 No. 267
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GOVERNMENT OF KARNATAKA

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 30/06/2020.

NOTIFICATION (23/2020)

In exercise of the powers conferred by Section 128 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 148 of the said Act, the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (29/2018) No. FD 47 CSL 2017 dated the 31st December, 2018, published in the Karnataka Gazette, Extraordinary, Part IVA, No.1553, dated the 31st December, 2018, namely:–

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely: –

“Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year.	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020

	March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
	April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020
	May, 2020	If return in FORM GSTR-3B is furnished on or before the 12 th day of September, 2020
	June, 2020	If return in FORM GSTR-3B is furnished on or before the 23 rd day of September, 2020
	July, 2020	If return in FORM GSTR-3B is furnished on or before the 27 th day of September, 2020

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under Section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under Section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

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

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