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ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೧೨, ನವೆಂಬರ್, ೨೦೨೦ (ಕಾರ್ತಿಕ, ೨೧, ಶಕವರ್ಷ, ೧೯೪೨)

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Part - IV A

BENGALURU, THURSDAY, 12, NOVEMBER, 2020 (Karthika, 21, SHAKAVARSHA, 1942)

No. 546

## GOVERNMENT OF KARNATAKA (Department of Commercial Taxes)

No. KGST.CR.01/17-18

Office of the Commissioner of Commercial Taxes (Karnataka), Vanijya Therige Karyalaya, Gandhinagar, Bengaluru, Dated: 12.11.2020.

## **NOTIFICATION (15/2020)**

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the Government of Karnataka Notification (39/2020) No. FD 03 CSL 2020 dated 27<sup>th</sup> October, 2020, published in the Karnataka Gazette, Extraordinary, vide Part IVA, No.500 dated the 27th October, 2020, and Commissioner of Commercial Tax Notification (11/2020), No.KGST.CR.01/17-18, dated the 16<sup>th</sup> October, 2020, published in the Karnataka Gazette vide Volume 155, Issue 43, Part IVA, Page 3038 dated the 22<sup>nd</sup> October, 2020, except as respects things done or omitted to be done before such supersession, on the recommendations of the Council, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Karnataka Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, is hereby extended till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

(SRIKAR M.S.)
Commissioner of Commercial Taxes
(Karnataka) Bengaluru