



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ೦೧, ಮಾರ್ಚ್, ೨೦೨೧ (ಫಾಲ್ಗುಣ, ೧೦, ಶಕವರ್ಷ, ೧೯೪೨) BENGALURU, MONDAY, 01, MARCH, 2021 (Phalguna, 10, SHAKAVARSHA, 1942)	ನಂ. ೨೧೨ No. 212
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GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2021

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 01/03/2021.

NOTIFICATION (4-A/2021)

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on recommendations of the Council, the Government of Karnataka, hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

RULES

1. Title and commencement. - (1) These rules may be called the Karnataka Goods and Services Tax (Second Amendment) Rules, 2021.

(2) These rules shall be deemed to have come into force with effect from the 1st day of January, 2021.

2. Amendment of Rule 59.-In the Karnataka Goods and Services Tax Rules, 2017, in rule 59, after sub-rule (5), the following shall be inserted, namely: -

“(6) Notwithstanding anything contained in this rule, -

- a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;
- a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax excess of ninety-nine percent of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

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

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