



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ೩೧, ಮೇ, ೨೦೨೧(ಜ್ಯೇಷ್ಠ, ೧೦, ಶಕವರ್ಷ ೧೯೪೩) Bengaluru, MONDAY, 31, MAY, 2021( JYAISTHA, 10, ShakaVarsha 1943)	ನಂ. ೫೪೨ No. 542
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## GOVERNMENT OF KARNATAKA

No. FD 02 CPT 2021

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated:31-05-2021.

### REMOVAL OF DIFFICULTIES ORDER (02 /2021)

WHEREAS, sub-section (1) of Section 10 of the Karnataka Tax on Professions, Trades, Callings and Employments Act,1976 (Karnataka Act 35 of 1976) (hereafter in this Order referred to as the said Act) mandates every enrolled person to pay the tax payable by him under the said Act and file his return before the assessing authority, in such form as may be prescribed. Sub-section (2) of section specifies that the enrolled persons shall make the payment of tax due for each year as under:

(a) In respect of a person who stands enrolled before the commencement of a year	Before the 30 <sup>th</sup> April of that year
(b) In respect of person who is enrolled after the commencement of a year	Within one month from the date of enrolment.

Whereas due to the pandemic of Corona Covid-19 virus and the consequential lock down, it has become difficult for the registered persons and enrolled persons to file the returns and make payment of tax within the time limit specified and there is a requirement to remove this difficulty by extending the time limit of filing of the returns and making such payment. A Removal of Difficulties Order (01/2021) bearing No. FD 02 CPT 2021, dated the 26<sup>th</sup> April,2021, was issued extending the time limits.

However, due to the continuation of tough measures regarding Covid-19, it has become imperative to further extend the time for payment of tax under sub-section (2) of section 10 of the said Act and hence the order.

In exercise of the powers conferred by section 34 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, the Government of Karnataka, hereby makes the following further amendment in the Government of Karnataka Removal of Difficulties Order (01/2021) No. FD 02 CPT 2021 , dated the 26<sup>th</sup> April,2021, published in the Karnataka Gazette, Extraordinary , Part-IVA, No.446, dated the 26<sup>th</sup> April,2021, namely:-

In the said order, in paragraph (2) of clause (2) relating to section 10 in the proviso inserted , for the words and figures “30<sup>th</sup> day of May 2021” , the words and figures “30<sup>th</sup> day of June, 2021” shall be substituted.

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

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



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ೨೬, ಏಪ್ರಿಲ್, ೨೦೨೧ (ವೈಶಾಖ, ೦೬, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, MONDAY, 26, APRIL, 2021 (VAISHAKHA, 06, SHAKAVARSHA, 1943)	ನಂ. ೪೪೬ No. 446
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## GOVERNMENT OF KARNATAKA

No. FD 02 CPT 2021

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 26/04/2021.

### REMOVAL OF DIFFICULTIES ORDER (01 /2021)

WHEREAS, sub-section (1) of section 6-A of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976) (hereafter in this Order referred to as the said Act) mandates every employer registered under this Act to furnish, within twenty days of expiry of the month, a statement showing therein the salary and wages paid by him and the amount of tax deducted by him in respect thereof during the month immediately preceding that month.

Whereas, sub-section (1) of section 10 of the said Act mandates every enrolled person to pay the tax payable by him under the said Act and file his return before the assessing authority, in such form as may be prescribed. Sub-section (2) of section specifies that the enrolled persons shall make the payment of tax due for each year as under:

(a) In respect of a person who stands enrolled before the commencement of a year	Before the 30 <sup>th</sup> April of that year
(b) In respect of person who is enrolled after the commencement of a year	Within one month from the date of enrolment.

Whereas due to the pandemic of Corona Covid-19 virus and the consequential lock down, it has become difficult to for the registered persons and enrolled persons to file the returns and make payment of tax within the time limit specified above and there is a requirement to remove this difficulty by extending the time limit of filing of the returns and making such payment.

WHEREAS Section 34 of the said Act provides that in case any difficulty arises in giving effect to the provisions of this Act, the Government may, by notification, make such

provisions, not inconsistent with this Act, as appears to it to be necessary or expedient for removing the difficulty.

NOW, THEREFORE, in exercise of the powers conferred by section 34 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, the Government of Karnataka, hereby makes the following Order, to remove the difficulties, namely:-

1. **Short title** –This Order may be called the Karnataka Tax on Professions, Trades, Callings and Employments (Removal of Difficulties) Order, 2021.
2. For the removal of difficulties, the following are that,-
  - (1) In section 6-A of the said Act, in sub-section (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided also that for the month of April 2021, the statement shall be submitted on or before 20<sup>th</sup> day of June, 2021.”
  - (2) In section 10 of the said Act, in sub-section (2), the following provision shall be inserted, namely:-

“Provided that for the financial year 2021-22, in respect of person who stands enrolled before the commencement of the said year, the payment of the amount of tax due shall be paid before the 30<sup>th</sup> day of May, 2021.”

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

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