



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ೦೭, ಜೂನ್, ೨೦೨೧ (ಜ್ಯೇಷ್ಠ, ೧೭, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, MONDAY, 07, JUNE, 2021 (JYAISTHA, 17, SHAKAVARSHA, 1943)	ನಂ. ೫೬೦ No. 560
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## GOVERNMENT OF KARNATAKA

No.FD 02 CSL 2021

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, Dated:07/06/2021.

### NOTIFICATION ( 4-B/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 the 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 (Third Amendment) Rules, 2021.

(2) They shall be deemed to have come into force with effect from the 27<sup>th</sup> day of April, 2021.

**2. Amendment of rule 26,-** In the Karnataka Goods and Services Tax Rules, 2017, in rule 26, in sub-rule (1), after the third proviso, the following shall be substituted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Central Act 18 of 2013) shall, during the period from the 27<sup>th</sup> day of April, 2021 to the 31<sup>st</sup> day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

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

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

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

(೧)