

GOVERNMENT OF KARNATAKA

No. FD 07 CSL 2022

Karnataka Government Secretariat Vidhana Soudha, Bengaluru, dated:17.06.2022.

NOTIFICATION (05/2022)

In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby notifies the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:–

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Sl.	Class of registered persons	Months	Period for which
No.			interest is to be Nil
(1)	(2)	(3)	(4)
1.	Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due- date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely :- 1.29AAFCD0915M1CS 2. 29AACCF0683K1CO 3. 29AADCD4946L1CH		From the date of depositing the tax collected under sub- section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

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2.	Electronic commerce operators having	September, 2020,	From the date of
	the following Goods and Services Tax	October, 2020,	depositing the tax
	Identification Numbers who could not	November, 2020,	collected under sub-
	file the statement under sub-section (4)	December, 2020	section (1) of section
	of section 52 of the said Act for the	and January,	52 of the said Act in
	months mentioned in column (3), by the	2021.	the electronic cash
	due-date, due to technical glitch on the		ledger till the date of
	portal but had deposited the tax collected		filing of statement
	under sub-section (1) of section 52 for		under sub-section (4)
	the said months in the electronic cash		of section 52.
	ledger:-		
	1.29AAHCP1178L1C7		
	2.29AADCM5146R1C2		

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

(KAVITHA L) Under Secretary to Government, Finance Department (C.T-1)