



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೦೨, ಡಿಸೆಂಬರ್, ೨೦೨೨(ಮಾರ್ಗಶಿರ, ೧೧, ಶಕವರ್ಷ, ೧೯೪೪) BENGALURU, FRIDAY, 02, DECEMBER, 2022(MARGASHIRA, 11, SHAKAVARSHA, 1944)	ನಂ. ೫೯೦ No. 590
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GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2022

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, Dated: 02.12.2022.

NOTIFICATION (4-B/2022)

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 recommendation of the GST 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 (Fourth Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 1st day of October, 2022.

2. Amendment of rule 21.- In the Karnataka Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 21, after clause (g), the following clauses shall be inserted, namely:-

“(h) being a registered person required to file return under sub-section (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;

(i) being a registered person required to file return under proviso to sub-section (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.”;

3. Amendment of rule 36.- In rule 36 of the said rules,-

(a) in sub-rule (2), the words, letters and figure, “, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person”, shall be omitted;

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- (b) in sub-rule (4), in clause (b), after the words, “the details of”, the words, “input tax credit in respect of”, shall be inserted;

4. Amendment of rule 37.- In rule 37 of the said rules,–

- (a) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:-

“(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in [Schedule I](#) of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of [section 16](#):

Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of [section 15](#) shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of [section 16](#).;

- (2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).”;

- (b) sub-rule (3), shall be omitted;

5. Amendment of rule 38.- In rule 38 of the said rules,–

- (a) in clause (a), in sub-clause (ii), the word, letters and figure, “in FORM GSTR-2” shall be omitted;
- (b) in clause (c), for the words, letters and figure, “and shall be furnished in FORM GSTR-2”, the words, letters and figure, “and the balance amount of input tax credit shall be reversed in FORM GSTR-3B”, shall be substituted; and
- (c) clause (d) shall be omitted.

6. Amendment of rule 42.- In rule 42 of the said rules, in sub-rule (1), in clause (g), the words, letters and figure, “at the invoice level in FORM GSTR-2”, shall be omitted.

7. Amendment of rule 43.- In rule 43 of the said rules, in sub-rule (1), the words, letters and figure, “FORM GSTR-2 and”, in two places wherever they occur, shall be omitted.

8. Amendment of rule 60.- In rule 60 of the said rules, in sub-rule (7), for the words “auto-drafted”, the words “auto-generated”, shall be substituted.

9. Omission of rules 69,70, 71, 72, 73, 74, 75, 76, 77 and 79.- Rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 of the said rules shall be omitted.

10. Amendment of rule 83.- In rule 83 of the said rules, in sub-rule (8), in clause (a), the words “and inward”, shall be omitted.

11. Amendment of rule 85.- In rule 85 of the said rules, in sub-rule (2), –
 (a) in clause (b), for the words “said person;”, the words “said person; or”, shall be substituted;
 and

(b) clause (c) shall be omitted;

12. Amendment of rule 88B.- In rule 88B of the said rules, after sub-rule (2) the following sub-rule shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:-

“(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation. —For the purposes of this sub-rule, —

- (1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.
- (2) the date of utilisation of such input tax credit shall be taken to be, —
 - (a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or
 - (b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.”.

13. Amendment of rule 89.- In rule 89 of the said rules, in sub-rule (1), –

- (a) after the words “ claiming refund of”, the words, brackets and figures “any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of [section 49](#) or”, shall be inserted;
- (b) the first proviso shall be omitted;
- (c) in the second proviso, for the words “Provided further that”, the words “Provided that”, shall be substituted; and
- (d) in the third proviso, for the words “Provided also that”, the words “Provided further that” shall be substituted.

14. Amendment of rule 96.- In rule 96 of the said rules, in sub-rule (3), for the words, letters and figures, “[FORM GSTR-3](#) or [FORM GSTR-3B](#), as the case may be”, the letters and figure, “FORM GSTR-3B”, shall be substituted.

15. Omission of FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3.- FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3 of the said rules shall be omitted.

16. Amendment of FORM GST PCT-05.- In FORM GST PCT-05 of the said rules, in Part-A, in the table, against Sr. No.1, under the heading “List of Activities”, the words, “and inward”, shall be omitted.

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

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

Note: The principal rules were published in the Gazette of Government of Karnataka, Extraordinary, Part IVA, *vide* Notification (4/2017), No. FD 47 CSL 2017, dated the 29th June, 2017, published *vide* No. dated the 29th June, 2017 and were last amended *vide* Notification No. FD 47 CSL 2022, (4-A/2022), dated the 4th August, 2022 *vide* No. 420 dated the 4th August, 2022.