



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೧೭, ಮೇ, ೨೦೨೩ (ವೈಶಾಖ, ೨೭, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, WEDNESDAY, 17, MAY, 2023 (VAISHAKHA, 27, SHAKAVARSHA, 1945)	ಸಂ. ೧೮೭ No. 187
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## GOVERNMENT OF KARNATAKA

No. FD 16 CSL 2023

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 17.05.2023

### NOTIFICATION (05/2023)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (11/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.601, dated the 29th June, 2017, namely:-

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted namely, -

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31<sup>st</sup> May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”.

2. This notification is deemed to have been come into force with effect from the 09<sup>th</sup> of May, 2023.

By Order and in the name of the  
Governor of Karnataka

(KAVITHA L)

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

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

(೧)

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