

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 27th 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 27th day of April, 2021 to the 31st 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)