

GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2021

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

NOTIFICATION (4-C/2021)

In exercise of the powers conferred by section 164 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 makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

1. Title and commencement. - (1) These rules may be called the Karnataka Goods and Services Tax (Fourth Amendment) Rules, 2021.

(2) These rules shall come into force from the 1st day of May 2021.

2. Amendment of rule 36,- In rule 36 of the Karnataka Goods and Services Tax Rules, 2017(hereinafter referred to said rule) in sub-rule(4) after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

3. Amendment of rule 59,- In the rule 59 of the said rules, in sub-rule(2) the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”

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

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