

GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2021

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 09/07/2021.

NOTIFICATION (4-E/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 recommendation 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 (Sixth Amendment) Rules, 2021.

(2) They shall be deemed to have come into force with effect from the 1st day of June, 2021.

2. Amendment of rule 26.-In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26, in sub-rule (1), in the fourth proviso, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted.

3. Amendment of rule 36.- In rule 36 of the said rules, in sub-rule (4), for the second proviso, following proviso shall be substituted, namely:-

"Provided further that, such condition shall apply cumulatively for the period April, May and June, 2021 and the return in for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above."

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

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

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

(DHARMAPPA)

Under Secretary to Government (I/c)
Finance Department (C.T-1)