

# GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2021

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, Dated: 06.12.2021.

## NOTIFICATION (4-G/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 recommendation of the Council, 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 (Eighth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules they shall be deemed to have come into force with effect from 29th day of August, 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,- (i) in sub-rule (1),-

- (a) in the fourth proviso, for the figures, letters and words "31st day of August, 2021", the figures, letters and words "31st day of October, 2021" shall be substituted; and
- (b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

**3. Amendment of rule 138E.-**In rule 138E of the said rules, after the fourth proviso, with effect from the 1st day of May, 2021, the following proviso shall be inserted, namely:-

"Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-

1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period March, 2021 to May, 2021."

**4. Amendment of FORM GST ASMT-14,** -In FORM GST ASMT-14 of the said rules,-

- (a) after the words, “with effect from -----”, the words, “vide Order Reference No. -----, dated -----” shall be inserted; and
- (b) the words, “for conducting business without registration despite being liable for registration” shall be omitted;
- (c) at the end after “Designation”, the word “Address” shall be inserted.

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

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