



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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| ಭಾಗ-IVA | ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಆಗಸ್ಟ್ ೨೯, ೨೦೧೭ (ಭಾದ್ರಪದ ೦೭, ಶಕ ವರ್ಷ ೧೯೩೯) | ನಂ. ೮೪೭ |
| Part-IVA | Bengaluru, Tuesday, August 29, 2017 (Bhadrapada 07, Shaka Varsha 1939) | No. 847 |

FINANCE SECRETARIAT

NOTIFICATION (4-C/2017)

No. FD 47 CSL 2017, Bengaluru, dated 29/08/2017

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, 2017.

(2) Save as otherwise provided, they shall come into force from the date of their publication in the Official Gazette.

2. Amendment of rule 3.- In the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 3, in sub-rule (4), for the words "sixty days", the words "ninety days" shall be substituted;

3. Amendment of rule 17.- In rule 17 of the said rules, in sub-rule (2), after the words, "said form", the words "or after receiving a recommendation from the Ministry of External Affairs, Government of India" shall be inserted with effect from the 29th day of June, 2017.

4. Amendment of rule 40.- In rule 40 of the said rules, in sub-rule (1), for clause (b), the following shall be substituted, with effect from the 1st day of July, 2017, namely:-

"(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner in the Board, shall be deemed to be notified by the Commissioner.;"

5. Amendment of Rule 61.-In rule 61 of the said rules, in sub-rule (5), for the words "specify that", the words "specify the manner and conditions subject to which the", shall be substituted with effect from 1st day of July, 2017.

6. Amendment of Rule 87.- In rule 87 of the said rules, -

(a) in sub-rule (2), the following shall be inserted at the end, namely:-

"Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days:

