



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೦೭, ಆಗಸ್ಟ್, ೨೦೨೦( ಶ್ರಾವಣ, ೧೬, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, FRIDAY, 07, AUGUST, 2020( Shravana, 16, ShakaVarsha 1942)	ನಂ. ೩೩೯ No. 339
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## GOVERNMENT OF KARNATAKA

No.FD 05 CSL 2020

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 07/08/2020.

### NOTIFICATION (4-D/2020)

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 GST 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 (Fifth Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 27<sup>th</sup> day of May, 2020.

**2. Amendment of rule 7.-** In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 7, for the Table, the following Table shall be deemed to have been substituted with effect from 1<sup>st</sup> April 2020, namely:-

"

**Table**

<b>Sl. No.</b>	<b>Section under which composition levy is opted</b>	<b>Category of registered persons</b>	<b>Rate of tax</b>
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	Half percent of the turnover in the State
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	Two and a half percent of the turnover in the State
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	Half percent of the turnover of taxable supplies of goods and services in the State
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	Three percent of the turnover of supplies of goods and services in the State.

**3. Amendment of rule 26.-** In rule 26 of the said rules, in sub-rule(1), for the second proviso, following provisos shall be substituted, namely:-

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (Central Act 18 of 2013) shall, during the period from the 21<sup>st</sup> day of April, 2020 to the 30<sup>th</sup> day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

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 27<sup>th</sup> day of May, 2020 to the 30<sup>th</sup> day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** 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).