



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೩
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1043

FINANCE SECRETARIAT

NOTIFICATION (19/2017)

**NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.**

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 <sup>st</sup> December, 2017
2	October - December, 2017	15 <sup>th</sup> February, 2018
3	January - March, 2018	30 <sup>th</sup> April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

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

**K.S.PADMAVATHI**  
Under Secretary to Government,  
Finance Department (C.T.-1).