In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the following amendments are hereby made in the Notification (1-Q/2018), dated the 10th September, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1321, dated the 10th September, 2018, namely:–

In the said notification, in the first paragraph, after the proviso, the following proviso shall be inserted, namely:–

“Provided further that the details of outward supply of goods or services or both in FORM GSTR-1 of the Karnataka Goods and Services Tax Rules, 2017 for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 13th April, 2019.”.

SRIKAR M.S.
Commissioner of Commercial Taxes
(Karnataka), Bengaluru