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) the following amendment is hereby made in the notification (1-J/2018) No. KGST.CR.01/17-18, dated the 10th August, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1265, dated the 13th August, 2018, namely:--

In the first paragraph of the said notification, the following proviso shall be inserted, namely:--

“Provided that the return in FORM GSTR-1 for the months of July, 2018 and August, 2018, for the registered persons whose principal place of business is in Kodagu district in the State of Karnataka shall be furnished electronically through the common portal, on or before the 5th October, 2018 and 10th October, 2018 respectively.”.

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