



KlyST Ruls, 2017

ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಮಾರ್ಚ್ ೧೩, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೨೨, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Wednesday, March 13, 2019 (Palguna 22, Shaka Varsha 1940)	ನಂ. ೨೪೧ No. 241
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**FINANCE SECRETARIAT
NOTIFICATION (4-A/2019)**

No. FD 47 CSL 2017, Bengaluru, dated: 13/03/2019

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 recommendation of the GST 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 (Second Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the first day of February 2019.

2. Amendment of heading of Chapter-II.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words "Composition Rules", the words, "Composition Levy" shall be substituted.

3. Amendment of rule 7.- In rule 7 of the said rules, in the Table, in serial number (3), in column (3), for the word "goods", the words, "goods and services" shall be substituted.

4. Amendment of rule 8.- In rule 8 of the said rules, in sub rule (1),-

(i) the first proviso shall be omitted;

(ii) in the second proviso, for the words "Provided further that", the word "Provided that" shall be substituted.

5. Substitution of rule 11.- For rule 11 of the said rules, the following shall be substituted, namely:-

"11. Separate registration for multiple places of business within a State or a Union territory.- (1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

(a) such person has more than one place of business as defined in clause (85) of section 2;

- (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- (c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation. - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in FORM GST REG-01 in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule”.

6. Insertion of new rule 21A.- After rule 21 of the said rules, the following rule shall be inserted, namely:-

“21A. Suspension of registration.- (1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.”.

7. Insertion of new rule 41A.- After rule 41 of the said rules, the following rule shall be inserted, namely:-

“41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.- (1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

Explanation.- For the purposes of this sub-rule, it is hereby clarified that the 'value of assets' means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.”.

8. Amendment of rule 42.- In rule 42 of the said rules, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

9. Amendment of rule 43.- In rule 43 of the said rules,-

(i) in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

(ii) in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. Amendment of rule 53.- In sub-rule (1) of rule 53 of the said rules,-

(i) the words and figures “and credit or debit notes referred to in section 34” shall be omitted;

(ii) clause (c) shall be omitted;

(iii) clause (i) shall be omitted;

(iv) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A). A credit or debit note referred to in section 34 shall contain the following particulars, namely:-

(a) name, address and Goods and Services Tax Identification Number of the supplier;

(b) nature of the document;

(c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;

(d) date of issue of the document;

(e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;

(f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;

(g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;

(h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and

(i) signature or digital signature of the supplier or his authorised representative.”

11. Amendment of rule 80.- In rule 80 of the said rules, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.

12. Amendment of rule 83.- In rule 83 of the said rules,-

(i) in sub-rule (1), in clause (b), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;

