



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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. ೨೩೯ No. 239
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Office of the Commissioner of Commercial Taxes (Karnataka)  
Vanijya Therige Karyalaya, Gandhinagar, Bengaluru,

NOTIFICATION (06/2019)

No. KGST.CR.01/17-18, Bengaluru, Dated: 13.03.2019

In exercise of the powers conferred by section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act) read with sub-rule (5) of rule 61 of the Karnataka Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), on the recommendations of the Council, it is hereby specified that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2019 to June, 2019, shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**— Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

**SRIKAR M.S.**

Commissioner of Commercial Taxes  
(Karnataka), Bengaluru