



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ೩೧, ಮೇ, ೨೦೨೧(ಜ್ಯೇಷ್ಠ, ೧೦, ಶಕವರ್ಷ ೧೯೪೩) Bengaluru, MONDAY, 31, MAY, 2021(JYAISTHA ,10, ShakaVarsha 1943)	ನಂ. ೫೪೨ No. 542
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GOVERNMENT OF KARNATAKA

No. FD 02 CPT 2021

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:31-05-2021.

REMOVAL OF DIFFICULTIES ORDER (02 /2021)

WHEREAS, sub-section (1) of Section 10 of the Karnataka Tax on Professions, Trades, Callings and Employments Act,1976 (Karnataka Act 35 of 1976) (hereafter in this Order referred to as the said Act) mandates every enrolled person to pay the tax payable by him under the said Act and file his return before the assessing authority, in such form as may be prescribed. Sub-section (2) of section specifies that the enrolled persons shall make the payment of tax due for each year as under:

(a) In respect of a person who stands enrolled before the commencement of a year	Before the 30 th April of that year
(b) In respect of person who is enrolled after the commencement of a year	Within one month from the date of enrolment.

Whereas due to the pandemic of Corona Covid-19 virus and the consequential lock down, it has become difficult for the registered persons and enrolled persons to file the returns and make payment of tax within the time limit specified and there is a requirement to remove this difficulty by extending the time limit of filing of the returns and making such payment. A Removal of Difficulties Order (01/2021) bearing No. FD 02 CPT 2021 , dated the 26th April,2021, was issued extending the time limits.

However, due to the continuation of tough measures regarding Covid-19, it has become imperative to further extend the time for payment of tax under sub-section (2) of section 10 of the said Act and hence the order.

In exercise of the powers conferred by section 34 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, the Government of Karnataka, hereby makes the following further amendment in the Government of Karnataka Removal of Difficulties Order (01/2021) No. FD 02 CPT 2021 , dated the 26th April,2021, published in the Karnataka Gazette, Extraordinary , Part-IVA, No.446, dated the 26th April,2021, namely:-

In the said order, in paragraph (2) of clause (2) relating to section 10 in the proviso inserted , for the words and figures “30th day of May 2021” , the words and figures “30th day of June, 2021” shall be substituted.

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

(K. SAVITHRAMMA)
Under Secretary to Government,
Finance Department (C.T.-1)