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 (Sixth Amendment) Rules, 2019.

   (2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 18th day of July 2019.

2. **Amendment of rule 12.**—In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, in sub-rule (1A),—

   (a) after the words “A person applying for registration to”, the words “deduct or” shall be inserted;

   (b) after the words “in accordance with the provisions of”, the words and figures “section 51, or, as the case may be,” shall be inserted.

3. **Amendment of rule 46.**—In rule 46, of the said rules, in the fourth proviso, with effect from the 1st day of September, 2019, after the words “Provided also that a registered person”, the words “other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,” shall be inserted.

4. **Amendment of rule 54.**—In rule 54 of the said rules, after sub-rule (4), with effect from the 1st day of September, 2019, the following sub-rule shall be inserted, namely:-

   “(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46:

   Provided that, the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.”.

5. **Insertion of new rule 83B.**—After rule 83A of the said rules, with effect from such date as may be notified by the Government, the following rule shall be inserted, namely:-

   “83B. **Surrender of enrolment of goods and services tax practitioner.**—(1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in FORM GST PCT-06, at the common portal, either directly or through a facilitation centre notified by the Commissioner.

   (2) The Commissioner, or an officer authorized by him, may after causing such enquiry as deemed fit and by order in FORM GST PCT-07, cancel the enrolment of such practitioner.”.
6. **Amendment of rule 138E.**- In rule 138E of the said rules, in the first proviso,-
(a) after the words "Provided that the Commissioner may," the words, letters and figures "on receipt of an application from a registered person in FORM GST EWB-05," shall be inserted;
(b) after the words "reasons to be recorded in writing, by order," the words, letters and figures "in FORM GST EWB-06" shall be inserted.

7. **Insertion of new FORM GST PCT-06 and FORM GST PCT-07.**- After FORM GST PCT-05 of the said rules, with effect from such date as may be notified by the Government, the following forms shall be inserted, namely:-

<table>
<thead>
<tr>
<th><strong>FORM GST PCT-06</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>[See rule 83B]</td>
</tr>
<tr>
<td>APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER</td>
</tr>
<tr>
<td>1. GSTP Enrolment No.</td>
</tr>
<tr>
<td>2. Name of the GST Practitioner</td>
</tr>
<tr>
<td>3. Address</td>
</tr>
<tr>
<td>4. Date of effect of cancellation of enrolment</td>
</tr>
</tbody>
</table>

I hereby request for cancellation of enrolment as GST Practitioner for the reason(s) noted below:

1. 
2. 
3. 

DECLARATION

The above declaration is true and correct to the best of my knowledge and belief. I undertake that I shall continue to be liable for my actions as GST Practitioner before such cancellation.

(SIGNATURE)

Place: 
Date: 

<table>
<thead>
<tr>
<th><strong>FORM GST PCT-07</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>[See rule 83B]</td>
</tr>
<tr>
<td>ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER</td>
</tr>
<tr>
<td>1. GSTP Enrolment No.</td>
</tr>
<tr>
<td>2. Name of the GST Practitioner</td>
</tr>
<tr>
<td>3. Address</td>
</tr>
<tr>
<td>4. No. and Date of application</td>
</tr>
<tr>
<td>5. Date of effect of cancellation of enrolment</td>
</tr>
</tbody>
</table>

DECLARATION

This is to inform you that your enrolment as GST Practitioner is hereby cancelled with effect from . . . . . . .

(SIGNATURE)

Place: 
Date: 

8. **Amendment of FORM GST RFD-01.**- In FORM GST RFD-01 of the said rules, in Annexure 1, for Statement 5B, the following Statement shall be substituted, namely:-
Refund Type: On account of deemed exports

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient</th>
<th>Tax paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>GSTIN of the supplier</td>
<td>No.</td>
<td>Date</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

**9. Amendment of FORM GST RFD-01A.** In FORM GST RFD-01A of the said rules, in Annexure 1, for Statement 5B, the following Statement shall be substituted, namely:-

**Statement 5B [rule 89(2)[g]]**

Refund Type: On account of deemed exports

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient</th>
<th>Tax paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>GSTIN of the supplier</td>
<td>No.</td>
<td>Date</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

**10. Insertion of FORM GST EWB-05 and FORM GST EWB-06.** After FORM GST EWB-04 of the said rules, the following forms shall be inserted, namely:-

**FORM GST EWB-05**

**[See rule 138 E]**

Application for unblocking of the facility for generation of E-Way Bill

| 1 | GSTIN | <Auto> |
| 2 | Legal Name | <Auto> |
| 3 | Trade Name | <Auto> |
| 4 | Address | <Auto> |
| 5 | Facility of furnishing of information in Part A of FORM GST EWB 01 (i.e. facility for generation of E-Way Bill) blocked w.e.f. | <Auto> |
| 6 | Reasons of unblocking of facility for generation of E-Way Bill | <User input> |
| (i) | | |
| (ii) | | |
| (iii) | | |
| 7 | Expected date for filing of returns for the period under default | <User input> |

8. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory
Name
Designation/Status

Date:
Place:
FORM GST EWB - 06
[See rule 138 E]

Reference No.: Date:
To GSTIN
--------------------- Name
--------------------- Address

Order for permitting / rejecting application for unblocking of the facility for
generation of E-Way Bill

Application ARN: Date:
The facility for generation of E-Way Bill was blocked in respect of the aforementioned
registered person w.e.f. ------ in terms of rule 138E of the Karnataka Goods and Services
I have carefully considered the facts of the case and the application / submissions made by
the aforementioned registered person.
I hereby accept the application and order for unblocking of the facility for generation of E-
Way Bill on the following grounds:
1.
2.
Please note that the system will block the facility for generation of E-Way Bill after
(dates) if the registered person continues to be defaulter in terms of rule 138E of the

OR

I have carefully considered the facts of the case and the application / submissions made by
the aforementioned registered person.
I hereby reject the application for unblocking the facility for generation of E-Way Bill on
following grounds:
1.
2.

Signature:
Name:
Designation:
Jurisdiction:
Address:

Note: Separate document may be attached for detailed order / reason(s)."

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

K. SAVITHRAMMA
Under Secretary to Government,
Finance Department [C.T.-1].