



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೩೦, ಮೇ, ೨೦೨೪(ಜ್ಯೇಷ್ಠ, ೦೯, ಶಕವರ್ಷ, ೧೯೪೬) BENGALURU, THURSDAY, 30, MAY, 2024(JYAISTHA, 09, SHAKAVARSHA, 1946)	ನಂ. ೨೪೮ No. 248
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GOVERNMENT OF KARNATAKA

No. FD 02CPT 2024

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, Dated: 30.05.2024

REMOVAL OF DIFFICULTIES ORDER (01/2024)

Whereas, sub-section (1) of section 10 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act No. 35 of 1976) (hereinafter referred to as the Principal Act), mandates every enrolled person to pay the tax payable by him under the Principal Act and file his return before the assessing authority in such manner and such form as may be prescribed.

Whereas, sub-section (2) of section 10 of the Principal Act provides that the amount of tax due from enrolled persons for each year as specified in their enrolment certificates shall be paid,-

- | | |
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| (a) in respect of 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 the Government has received representations from the Federation of Karnataka Chambers of Commerce and Industry and the Karnataka State Tax Practitioners Association regarding difficulties faced in payment of professional Tax by the enrolled person and filing of returns within the time limited specified in sub-section (2) of section 10 of the Principal Act due to

technical glitches in the professional tax portal and have urged for extending the time limit for filling of returns and making payment of professional tax.

In the above circumstances the Government has considered necessary to make the following amendments to the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act No. 35 of 1976) by an order, namely:-

ORDER NO. FD 02 CPT 2024, BENGALURU, DATED:30.05.2024.

In exercise of the powers conferred by section 34 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act No.35 of 1976), the Government of Karnataka, hereby makes the following Order, to remove the difficulty in the implementation of the provisions of the Principal Act, namely:-

1. **Short title and commencement.** - (1) This Order may be called the Karnataka Tax on Professions, Trades, Callings and Employments (Removal of Difficulties) Order, 2024.

(2) They shall come into force from the date of its publication in the Official Gazette.

2. **Amendment of section 10.**- In the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act No.35 of 1976) in section 10, in sub-section (2), after item (a), the following shall be inserted, namely: -

“Provided that, for Financial year 2024-25 in respect of person who stands enrolled before the commencement of the said financial year, the payment of the amount of tax due shall be paid before 31st day of May, 2024”.

By Order and in the name of the
Governor of Karnataka
(M. RAJAMMA)
Under Secretary to Government,
Finance Department (CT-2 & Co-ordination)