



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ೦೨, ಮೇ, ೨೦೨೬ (ವೈಶಾಖ, ೧೨, ಶಕವರ್ಷ, ೧೯೪೮) BENGALURU, SATURDAY, 02, MAY, 2026 (VAISHAKHA, 12, SHAKAVARSHA, 1948)	ನಂ. ೩೪೬ No. 346
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## GOVERNMENT OF KARNATAKA

No. FD 14 CSL 2026

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated:02/05/2026

### REMOVAL OF DIFFICULTIES ORDER (01/2026)

Whereas, sub-section (1) of Section 10 of 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 10 specifies that the enrolled persons shall make the payment of tax due for each year as under:

(a) In respect of person who stands enrolled before the commencement of a year	Before the 30 <sup>th</sup> 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 Senior Technical Director, NIC, vide e-mail dated: 30.04.2026, reported that the taxpayers are facing some issues in making payments and they are analysing the issue, which could be application / network / infrastructure of integration issues. Further the Department has also received representations from FKCCI and other various trade bodies and telephonic calls from stake holders informing that the payment of Professional Tax is being delayed due to technical glitches in the Professional Tax portal and hence it has become difficult for the enrolled persons to make the payment of tax within the time limit specified above and there is a requirement to remove this difficulty by extending the time limit for making such payment.

WHEREAS, Section 34 of the said Act provides that in case of any difficulty arises in giving effect to the provisions of the Act, the Government may by notification make such provisions, not inconsistent with this Act, as appears to it to be necessary or expedient for removing the difficulty.

NOW, THEREFORE, 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 Order, to remove the difficulties, namely:-

1. **Short title.**- This Order may be called the Karnataka Tax on Professions, Trades, Callings and Employments (Removal of Difficulties) Order, 2026.
2. For the removal of difficulties, the following are that, -
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  - (1) In section 10 of the said Act, in sub-section (2), after the second proviso, the following shall be inserted, namely:-

“Provided also that for the Financial year 2026-27, in respect of person who stands enrolled before the commencement of the said year, the payment of the amount of tax due shall be paid before 5<sup>th</sup> day of May, 2026.”

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

(Netraprabha M.Dhayaphule)  
Under Secretary to Government,  
Finance Department (Exp-2 & 10).