



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಅಕ್ಟೋಬರ್ ೧೭, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೬೭
Part-IVA	Bengaluru, Tuesday, October 17, 2017 (Aashwayuja 25, Shaka Varsha 1939)	No. 967

**FINANCE SECRETARIAT
NOTIFICATION (4-F/2017)**

No. FD 47 CSL 2017, Bengaluru, dated: 17-10-2017.

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 recommendations of the Council, 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, 2017.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 24.- In the Karnataka Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 24, in sub-rule (4), for the figures, letters and word, “30th September”, the figures, letters and word “31st October” shall be substituted with effect from 30th day of September 2017;

3. Amendment of rule 118.- In rule 118 of the said rules, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

4. Amendment of rule 119.- In rule 119 of the said rules, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

5. Amendment of rule 120.- In rule 120 of the said rules, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

6. Amendment of FORM GST REG-29,- (1) for the heading of the said rules, “APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION”, the heading, “APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS” shall be substituted;

(2) under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೧೩, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೩
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 943

FINANCE SECRETARIAT

NOTIFICATION (16/2017)

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by sub-section (2) of section 23 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby specifies the persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೧೩, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೨
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 942

FINANCE SECRETARIAT

NOTIFICATION (15/2017)

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the 'said Act'), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೧೩, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೧
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 941

FINANCE SECRETARIAT

NOTIFICATION (14/2017)

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by sub-section (1) of section 6 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as "Karnataka GST Act"), on therecommendations of the Council, the Government of Karnataka hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act")who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Karnataka Goods and Services Tax Act, 2017read with the rules made thereunder,in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೧೩, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೦
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 940

FINANCE SECRETARIAT

NOTIFICATION (6-A/2017)

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by sub-section (2) of section 23 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby makes the following amendments in the notification No.(6/2017), FD 47 CSL 2017 dated the 15th September, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.887,dated the 15th September, 2017, namely:-

2. In the said notification, in the Table -

- (1) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

"9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63";
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- (2) after serial number 28 and the entries relating thereto, the following shall be inserted, namely:-

"29	Chain stitch	Any chapter
30	Crewel, namda, gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shola	Any chapter".

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೧೩, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೩೯
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 939

FINANCE SECRETARIAT

NOTIFICATION (3-A/2017)

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by sub-section (1) of section 10 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) the Government of Karnataka, on the recommendations of the Council, hereby makes the following amendments in the notification No.(3) FD 47 CSL 2017, dated the 28th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, Number 583, dated the 28th June, 2017, namely:-

In the said notification,-

for the words "seventy-five lakh", the words, "one crore" shall be substituted;

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೪, ೨೦೧೭ (ಅಶ್ವಯುಜ ೧೨, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Wednesday, October 4, 2017 (Aashwayuja 12, Shaka Varsha 1939)	ನಂ. ೯೨೨ No. 922
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FINANCE SECRETARIAT

NOTIFICATION

No. FD 47 CSL 2017, Bengaluru, Dated: 04-10-2017

In exercise of the powers conferred by section 96 of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act 27 of 2017), the Government of Karnataka hereby constitute the Karnataka Authority for Advance Ruling for the State of Karnataka consisting of :-

- (1) Shri. Harish Dharnia(IRS,C&CE; 2005 Batch) Joint Commissioner, Central Tax Bangalore Zone and
- (2) Dr. M.P. Ravi Prasad, Joint Commissioner of Commercial Taxes (Vigilance), Bengaluru.

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

K.S PADMAVATHI

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