

KARNATAKA ACT NO. 30 OF 2003
THE KARNATAKA SALES TAX (AMENDMENT) ACT, 2003

Arrangement of Sections

Sections:

1. Short title and commencement
2. Amendment to section 5
3. Insertion of new Section 6-C
4. Amendment to section 18
5. Amendment of Second Schedule
6. Amendment of Sixth Schedule
7. Amendment of Seventh Schedule
8. Repeal and Savings

STATEMENT OF OBJECTS AND REASONS

In view of deferment of implementation of the Value Added Taxation System in the State it is considered necessary to amend the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), to provide for revision of Sales tax rates on certain commodities from two, four, eight, twelve and fifteen per cent to four, five, nine, thirteen and sixteen per cent which would be close to the tax rate prevalent prior to the year 2002-2003. It is also proposed to introduce a non-collectable additional tax of one per cent on certain commodities.

The proposed revised taxes would come into effect from 1st June, 2003. These additional resource mobilization measures are expected to yield a revenue of about Rupees three hundred crores for the current financial year. These measures are interim and would be dismantled on introduction of Value Added Tax.

As the matter was urgent and the Karnataka Legislative Council was not in Session the Karnataka Sales Tax (Amendment) Ordinance, 2003 was promulgated.

Hence, the Bill.

[L.A. Bill No. 18 of 2003]

[Entry 54 of List-II of Seventh Schedule to the Constitution of India]

KARNATAKA ACT NO. 30 OF 2003

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THE KARNATAKA SALES TAX (AMENDMENT) ACT, 2003

(Received the assent of the Governor on the Twentieth day of August, 2003)

An Act further to amend the Karnataka Sales Tax Act, 1957.

Whereas it is expedient further to amend the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the fifty fourth year of the Republic of India, as follows:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Sales Tax (Amendment) Act, 2003.

(2) It shall be deemed to have come into force with effect from the First day of June, 2003.

2. Amendment of Section 5.- In section 5 of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) (hereinafter referred to as the principal Act), in sub-section (1), for the words "twelve per cent", the words "thirteen per cent" shall be *substituted*.

3. Insertion of new Section 6-C.- After section 6-B of the principal Act, the following shall be *inserted*, namely:-

“ 6-C. Levy of additional tax.- Every registered dealer and every dealer who is liable to get himself registered under sub-sections (1) and (2) of section 10 whose total turnover in a year is not less than the turnovers specified in the said sub-sections, shall be liable to pay tax at the rate of one per cent of such portion of the total turnover which is liable to tax under section 5, 5-B, 5-C or 6.

Provided that no tax under this section shall be payable on that part of such turnover which relates to,-

- (i) sale or purchase of goods specified in the Fifth Schedule;
- (ii) sale or purchase of goods in the course of interstate trade or commerce;
- (iii) sale or purchase of goods in the course of export out of the territory of India or sale or purchase in the course of import into the territory of India;
- (iv) all amounts collected by way of tax under the provisions of this Act or the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
- (v) all amounts falling under the head 'Freight', when specified and charged for by the dealer separately without including such amounts in the price of the goods sold;
- (vi) all amounts allowed as discount, provided that such discount is allowed in accordance with the regular practice of the dealer or is in accordance with the terms of a contract or agreement entered into a particular case and provided also that the accounts show that the purchaser has paid only the sum originally charged less discount;
- (vii) (a) all amounts allowed to purchaser in respect of goods returned by them to the dealer when the goods are taxable on sales provided that the goods were returned within a period of six months from the date of delivery of the goods and the accounts show the date on which the goods were returned and the date on which and the amount for which refund was made;
- (b) all amounts received from the sellers in respect of goods returned to them by the dealer, when the goods are taxable on the purchase value provided that the goods were returned within a period of six months from the date of delivery of the goods and the accounts show the date on

which the goods were returned and the date on which and the amount for which refund was received;

(viii) such amounts towards labour charges and other like charges not involving any transfer of property in goods, actually incurred in connection with the execution of works contract, or calculated at the rates prescribed;

(ix) all amounts realized by a dealer by the sale of his business as a whole;

(x) the total amount paid or payable by the dealer as a consideration for the purchase of any of the goods in respect of which tax is leviable at the point of sale;

(xi) the total amount paid or payable to the dealer as a consideration for the sale of any of the goods in respect of which tax is leviable at the point of purchase;

Provided further that, save as otherwise provided in this section, no other deduction shall be made from the total turnover of a dealer for the purposes of this Section.

(2) The provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the assessment, collection or refund of the additional tax, as they apply in relation to the assessment, collection or refund of tax under the other provisions of this Act.”

4. Amendment of Section 18.- In section 18 of the principal Act, after sub-section (2), the following shall be *inserted*, namely.-

“ (3) Notwithstanding anything contained in sub-sections (1) and (2), no dealer who is liable to pay additional tax under section 6-C shall collect any amount by way of such additional tax or purporting to be by way of such additional tax payable by him.”

5. Amendment of Second Schedule.- In the Second Schedule to the principal Act,

(1) in Part 'A',

(a) in the entries relating to serial number 1, in column 3, for the words "Fifteen

per cent", the words "Sixteen per cent" shall be *substituted*;

(b) in the entries relating to serial number 2, in column 3, for the words "Fifteen

per cent", the words "Sixteen per cent" shall be *substituted*.

(c) in serial number 5,

(i) in the entries relating to item (ii), in column 3, for the words "Twelve per cent",

the words "Thirteen per cent" shall be *substituted*;

(ii) in the entries relating to item (iii), in column 3, for the words "Twelve per cent",

the words "Thirteen per cent" shall be *substituted*;

(iii) in the entries relating to item (iv), in column 3, for the words "Twelve per cent",

the words "Thirteen per cent" shall be *substituted*;

(iv) in the entries relating to item (v), in column 3, for the words "Twelve per cent",

the words "Thirteen per cent" shall be *substituted*;

(v) in the entries relating to item (vi), in column 3, for the words "Twelve per cent",

the words "Thirteen per cent" shall be *substituted*;

(vi) in the entries relating to item (vii), in column 3, for the words "Twelve per cent",

the words "Thirteen per cent" shall be *substituted*.

(d) in the entries relating to serial number 5-A, in column 3, for the words “Four per

cent”, the words “Five per cent” shall be *substituted*.

(e) in the entries relating to serial number 7, in column 3, for the words “Twelve per

cent”, the words “Thirteen per cent” shall be *substituted*.

(2) in Part ‘B’,

(a) in the entries relating to serial number 2, in column 3, for the words “Fifteen per

cent”, the words “Sixteen per cent” shall be *substituted*.

(b) in the entries relating to serial number 4, in column 3, for the words “Twelve per

cent”, the words “Thirteen per cent” shall be *substituted*.

(c) in serial number 8,

(i) in the entries relating to item (i), in column 3, for the words “Twelve per cent”, the

words “Thirteen per cent” shall be *substituted*;

(ii) in the entries relating to item (iii), in column 3, for the words “Twelve per cent”,

the words “Thirteen per cent” shall be *substituted*.

(d) in serial number 9, in column 3, for the words “Four percent”, the words “Five per

cent” shall be *substituted*.

(e) in serial number 10, in the entries relating to item (ii), in column 3, for the words

“Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(f) in the entries relating to serial number 12, in column 3, for the words “Twelve per

cent”, the words “Thirteen per cent” shall be *substituted*.

(3) in Part ‘C’,

(a) in the entries relating to serial number 1, in column 3, for the words “Four per

cent”, the words “Five per cent” shall be *substituted*.

(b) in serial number 4, in the entries relating to item (ii), in column 3, for the words

“Four per cent”, the words “Five per cent” shall be *substituted*.

(c) in the entries relating to serial number 5,

(i) in item (i), in column 3, for the words “Fifteen per cent”, the words “Sixteen per

cent” shall be *substituted*;

(ii) in item (ii), in sub-item (a) in column 3, for the words “Twelve per cent”, the words

“Thirteen per cent” shall be *substituted*;

(iii) in item (ii), in sub-item (b) in column 3, for the words “Twelve per cent”, the

words “Thirteen per cent” shall be *substituted*;

(iv) in item (ii), in sub-item (c) in column 3, for the words “Twelve per cent”, the

words “Thirteen per cent” shall be *substituted*;

(v) in item (ii), in sub-item (d) in column 3, for the words “Twelve per cent”, the

words “Thirteen per cent” shall be *substituted*;

(vi) in item (iii), in column 3, for the words “Twelve per cent”, the words “Thirteen per

cent” shall be *substituted*.

(d) in serial number 7, in the entries relating to item (ii), in column 3, for the words

“Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(e) in the entries relating to serial number 8-A, in column 3, for the words “Twelve per

cent”, the words “Thirteen per cent” shall be *substituted*.

(f) in the entries relating to serial number 9, in column 3, for the words “Fifteen per

cent”, the words “Sixteen per cent” shall be *substituted*.

(g) in the entries relating to serial number 13, in column 3, for the words “Twelve per

cent”, the words “Thirteen per cent” shall be *substituted*.

(h) in the entries relating to serial number 14, in column 3, for the words “Fifteen

per cent”, the words “Sixteen per cent” shall be *substituted*.

(i) in the entries relating to serial number 15, in column 3, for the words “Fifteen per

cent”, the words “Sixteen per cent” shall be *substituted*.

(j) in the entries relating to serial number 15-A, in column 3, for the words “Twelve

per cent”, the words “Thirteen per cent” shall be *substituted*.

(k) in the entries relating to serial number 16, in column 3, for the words “Fifteen per

cent”, the words “Sixteen per cent” shall be *substituted*.

(l) in serial number 18, in the entries relating to item (iii), in column 3, for the words

“Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*.

(m) in the entries relating to serial number 19,

(i) in item (i), in column 3, for the words “Four per cent”, the words “Five per cent”

shall be *substituted*;

(ii) in item (ii), in column 3, for the words “Twelve per cent”, the words “Thirteen per

cent” shall be *substituted*.

(n) in serial number 20,

(i) in the entries relating to item (i), in column 3, for the words “Four per cent”, the

words “Five per cent” shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words “Four per cent”, the

words “Five per cent” shall be *substituted*;

(iii) in the entries relating to item (iii), in column 3, for the words “Four per cent”, the

words “Five per cent” shall be *substituted*;

(iv) in the entries relating to item (iv), in column 3, for the words “Four per cent”, the

words “Five per cent” shall be *substituted*;

(v) in the entries relating to item (v), in column 3, for the words “Four per cent”, the

words “Five per cent” shall be *substituted*.

(o) in serial number 21,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the

words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent",

the words "Sixteen per cent" shall be *substituted*.

(p) in serial number 23,

(i) in the entries relating to item (i), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(ii) in the entries relating to item (iv), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(q) in the entries relating to serial number 25, in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*.

(r) in the entries relating to serial number 25-A, in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*.

(s) in the entries relating to serial number 25-B, in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*.

(t) in serial number 26,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(4) in Part 'D',

(a) in serial number 1, in Column (3) for the words "Twelve per cent ", the words " Thirteen per cent " shall be *substituted*.

(b) in serial number 2, in Column (3) for the words "Twelve per cent ", the words "Thirteen per cent " shall be *substituted*.

(c) in serial number 3, in Column (3) for the words "Twelve per cent ", the words " Thirteen per cent " shall be *substituted*

(d) in serial number 4, in Column (3) for the words " Fifteen per cent ", the words " Sixteen per cent " shall be *substituted*.

(e) in serial number 6, in Column (3) for the words "Twelve per cent ", the words " Thirteen per cent " shall be *substituted*.

(5) in Part 'E',

(a) in serial number 1,

(i) in the entries relating to item (i), in column 3, for the words "Four per cent",

the words "Five per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Four per cent",

the words "Five per cent" shall be *substituted*;

(iii) in the entries relating to item (iii), in column 3, for the words "Four per cent",

the words "Five per cent" shall be *substituted*.

(b) serial number 2,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(iii) in the entries relating to item (iii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(iv) in the entries relating to item (iv), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(v) in the entries relating to item (v), in column 3, for the words "Fifteen per cent", the

words "Sixteen per cent" shall be *substituted*;

(vi) in the entries relating to item (vi), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(c) in the entries relating to serial number 3, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(d) in the entries relating to serial number 4, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(6) in Part 'F',

(a) in the entries relating to serial number 1, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(b) in serial number 2,

(i) in the entries relating to item (i), in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*;

(iii) in the entries relating to item (iii), in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*.

(c) in the entries relating to serial number 3, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(d) in the entries relating to serial number 5, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(e) in the entries relating to serial number 6, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(f) in serial number 7, in the entries relating to item (i), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(g) in serial number 8,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(iii) in the entries relating to item (iii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(iv) in the entries relating to item (iv), in column 3, for the words "Twelve per cent", the words "Sixteen per cent" shall be *substituted*;

(v) in item (v), , in the entries relating to in sub-item (a), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(vi) in the entries relating to in item (vi), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(vii) in the entries relating to in item (vii), in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*.

(h) in the entries relating to serial number 9, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(i) in the entries relating to serial number 10, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(j) in the entries relating to serial number 11, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(k) in the entries relating to serial number 11-A, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(l) in serial number 12,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(m) in the entries relating to serial number 13, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(n) in the entries relating to serial number 14, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(7) in Part 'G',

(a) in the entries relating to serial number 1, in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*.

(b) in the entries relating to serial number 2, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(c) in the entries relating to serial number 3, in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*.

(d) in the entries relating to serial number 4, in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*.

(e) in the entries relating to serial number 4-A, in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*.

(f) in the entries relating to serial number 5, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(g) in the entries relating to serial number 6, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(8) in Part "H",

(a) in serial number 1,

(i) in the entries relating to item (i), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(iii) in the entries relating to item (iii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(iv) in the entries relating to item (iv), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(b) in the entries relating to serial number 1-A, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(c) in the entries relating to serial number 2, in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*.

(d) in the entries relating to serial number 3, in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*.

(9) in Part 'I',

(a) in the entries relating to serial number 1, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(b) in the entries relating to serial number 3, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(c) in the entries relating to serial number 4, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(d) in serial number 6,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(10) in Part-J,

(a) in Serial Number 2, in Column 3 for the words “ Two per cent ”, the words “Four per cent ” shall be *substituted*.

(b) in Serial Number 3, in Column 3 for the words “ Twelve per cent ”, the words “ Thirteen per cent ” shall be *substituted*.

(11) in Part ‘K’,

(a) in the entries relating to serial number 1, in column 3, for the words “Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*.

(b) in serial number 1-A,

(i) in the entries relating to item (iii), in column 3, for the words “Eight per cent”, the words “Nine per cent” shall be *substituted*;

(ii) in the entries relating to item (iv), in column 3, for the words “Four per cent”, the words “Five per cent” shall be *substituted*.

(c) in the entries relating to serial number 2, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(d) in the entries relating to serial number 3, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(12) in Part ‘L’

(a) in the entries relating to serial number 1, in column 3, for the words “Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*.

(b) in the entries relating to serial number 3, in column 3, for the words “Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*.

(c) in the entries relating to serial number 4, in column 3, for the words “Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*.

(d) in the entries relating to serial number 5, in column 3, for the words “Four per cent”, the words “Five per cent” shall be *substituted*.

(e) in the entries relating to Serial Number 7, in column 3, for the words “Twenty per cent”, the words “Twenty five per cent” shall be *substituted*.

(13) in Part ‘M’

(a) in serial number 1,

(i) in item (i), in the entries relating to sub-item (a), in column 3, for the words “Eight per cent”, the words “Nine per cent” shall be *substituted*;

(ii) in item (i), in the entries relating to sub-item (b), in column 3, for the words

“Twelve per cent”, the words “Thirteen per cent” shall be *substituted*;

(iii) in item (iii), in the entries relating to sub-item (a), in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*;

(iv) in item (iii), in the entries relating to sub-item (c), in column 3, for the words

“Twelve per cent”, the words “Thirteen per cent” shall be *substituted*;

(v) in item (iii), in the entries relating to sub-item (d), in column 3, for the words

“Twelve per cent”, the words “Thirteen per cent” shall be *substituted*;

(vi) in item (iii), in the entries relating to sub-item (e), in column 3, for the words

“Eight per cent”, the words “Nine per cent” shall be *substituted*.

(b) in the entries relating to serial number 5, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(c) in the entries relating to serial number 6, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(d) in the entries relating to serial number 9, in column 3, for the words “Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*.

(e) in the entries relating to serial number 11, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(f) in serial number 15, in the entries relating to item (ii), in column 3, for the words

“Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*.

(14) in Part ‘N’, in the entries relating to serial number 2, in column 3, for the words “Eight per cent”, the words “Nine per cent” shall be *substituted*.

(15) in Part ‘O’, in serial number 3,

(a) in the entries relating to item (i), in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(b) in the entries relating to item (ii), in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(c) in the entries relating to item (iii), in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(16) in Part 'P',

(a) in serial number 1,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the

words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(b) in the entries relating to serial number 3, in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*.

(c) in the entries relating to serial number 4, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(d) in serial number 5,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(e) in the entries relating to serial number 6, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(f) in serial number 7,

(i) in the entries relating to item (ii), in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*;

(ii) in the entries relating to item (iii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(g) in the entries relating to serial number 8, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(h) in the entries relating to serial number 9, in column 3, for the words "Two per cent", the words "Four per cent" shall be *substituted*.

(i) in the entries relating to serial number 10, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(j) in the entries relating to serial number 11, in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*.

(k) in serial number 12,

(i) in the entries relating to item (ii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(ii) in the entries relating to item (iii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(17) in Part 'R',

(a) in the entries relating to serial number 2, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(b) in the entries relating to serial number 4, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(c) in the entries relating to serial number 8, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(d) in serial number 9,

(i) in the entries relating to item (i), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(e) in serial number 10,

(i) in the entries relating to item (i), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(iii) in the entries relating to item (iii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(iv) in the entries relating to item (iv), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(v) in the entries relating to item (v), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(f) in the entries relating to serial number 11, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(18) in Part 'S',

(a) in the entries relating to serial number 3, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(b) in the entries relating to serial number 4, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

- (c) in the entries relating to serial number 5, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.
- (d) in the entries relating to serial number 6, in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*.
- (e) in the entries relating to serial number 7, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.
- (f) in serial number 9,
 - (i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;
 - (ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;
 - (iii) in the entries relating to item (iii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;
 - (iv) in the entries relating to item (iv), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.
- (g) in the entries relating to serial number 10, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.
- (h) in the entries relating to serial number 13, in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*.
- (i) in serial number 15,
 - (i) in the entries relating to item (i), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(ii) in the entries relating to item (i-a), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(iii) in the entries relating to item (ii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(iv) in the entries relating to item (ii-a), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(j) in the entries relating to serial number 15-A, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(k) in the entries relating to serial number 18, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(l) in the entries relating to serial number 18-B, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(m) in the entries relating to serial number 19, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(n) in the entries relating to serial number 21, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(o) in the entries relating to serial number 22, in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*.

(p) in the entries relating to serial number 23, in column 3, for the words, "Twelve percent", the words "Thirteen per cent" shall be *substituted*.

(q) in the entries relating to serial number 24, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(19) in Part 'T',

(a) in the entries relating to serial number 1, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(b) in the entries relating to serial number 1-A, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(c) in the entries relating to serial number 2, in column 3, for the words "Four per cent", the words "Five per cent" shall be *substituted*.

(d) in the entries relating to serial number 3, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(e) in serial number 5,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(f) in the entries relating to serial number 6-A, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(g) in the entries relating to serial number 7, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(h) in the entries relating to serial number 7-A, in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*.

(i) in the entries relating to serial number 7-B, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(j) in serial number 8,

(i) in the entries relating to item (i), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(iii) in the entries relating to item (iii), in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*;

(iv) in the entries relating to item (iv), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*;

(v) in the entries relating to item (v), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(k) in the entries relating to serial number 9-B, in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(l) in the entries relating to serial number 10-A, in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(m) in serial number 10-B,

(i) in the entries relating to item (i), in column 3, for the words "Eight per cent", the words "Nine per cent" shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words "Fifteen per cent", the words "Sixteen per cent" shall be *substituted*.

(n) in serial number 11, in the entries relating to item (i), in column 3, for the words

“Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(20) in Part ‘V’,

(a) in the entries relating to serial number 1, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(b) in the entries relating to serial number 2, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(21) in Part ‘W’,

(a) in the entries relating to serial number 3, in column 3, for the words “Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*.

(b) in the entries relating to serial number 4, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(c) in the entries relating to serial number 4-A, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(d) in the entries relating to serial number 5, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(e) in serial number 6,

(i) in the entries relating to item (i), in column 3, for the words “Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*;

(ii) in the entries relating to item (ii), in column 3, for the words “Fifteen per cent”, the words “Sixteen per cent” shall be *substituted*.

(f) in the entries relating to serial number 7, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(g) in the entries relating to serial number 8, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(22) in Part ‘X’, in the entries relating to serial number 1, in column 3, for the words “Twelve per cent”, the words “Thirteen per cent” shall be *substituted*.

(23) in Part ‘Y’, in the entries relating to serial number 1, in column 3, for the words “Eight per cent”, the words “Nine per cent” shall be *substituted*.

(24) in Part ‘Z’, in the entries relating to serial number 1, in column 3, for the words “Four per cent”, the words “Five per cent” shall be *substituted*.

6. Amendment of Sixth Schedule.- In Sixth Schedule to the principal Act, in column 3,

(i) excluding the entries relating to item (ii) of serial number 20, for the words “Four per cent”, wherever they occur, the words “Five per cent” shall be *substituted*.

(ii) for the words “Twelve per cent”, wherever they occur, the words “Thirteen per cent” shall be *substituted*.

7. Amendment of Seventh Schedule.- In Seventh Schedule to the principal Act, in column 3, for the words “Four per cent”, wherever they occur, the words “Five per cent” shall be *substituted*.

8. Repeal and Savings.- (1) The Karnataka Sales Tax (Amendment) Ordinance, 2003 (Karnataka Ordinance No.1 of 2003) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said

Ordinance shall be deemed to have been done or taken under the principal Act, as amended by this Act.

By Order and in the name of the
Governor of Karnataka

M.R. Hegde
Secretary to Government,
Department of Parliamentary Affairs
and Legislation.