

KARNATAKA ORDINANCE NO. 1 OF 2003
THE KARNATAKA SALES TAX (AMENDMENT)
ORDINANCE, 2003

Arrangement of Sections

Sections:

1. Short title and commencement
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(Promulgated by the Governor of Karnataka in the fifty-fourth year of the Republic of India and First published in the Karnataka Gazette Extra-ordinary on the thirty first day of May, 2003)

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

Whereas the Karnataka Legislative Council is not in session and the Governor of Karnataka is satisfied that the circumstances exist which render it necessary for him to take immediate action further to amend the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) for the purposes hereinafter appearing;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Karnataka is pleased to promulgate the following Ordinance, namely:-

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

(2) It shall come into force from 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.-

(Published in the Karnataka Gazette Part IV-A Extra Ordinary No. 571 dated 31-5-2003 in Notification No. ಸಂಪೃಶಾಣ 29 ಶಾಸನ 2003)

“ 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 Sections 5, 5-B, 5-C or 6.

Provided that no tax under this sub-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 purchases 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 sub-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 resale 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 principal Act, after sub-section (2), the following shall be *inserted*, namely.-

“(3) Notwithstanding anything contained in sub-section (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,

(i) 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*.

(e) 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*.

(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*.

(ii) 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*.

(iii) 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*.

(iii) in item (ii), in sub-item (c) in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(iv) in item (ii), in sub-item (d) in column 3, for the words "Twelve per cent", the words "Thirteen per cent" shall be *substituted*.

(v) 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*.

(iv) 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*.

(v) 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*.

(vi) 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*.

(vii) 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*.

(viii) 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*.

(ix) 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*.

(x) 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*.

(xi) 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*.

(xii) 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*.

(xiii) 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 "Twelve per cent", the words "Thirteen 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*.

(xiv) 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*.

(xv) 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*.

(xvi) 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*.

(e) 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*.

(xvii) 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*.

(xviii) 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*.

(i) 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*.

(j) 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*.

(k) 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*.

(l) 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*.

(m) 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*.

(n) 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*.

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

(p) 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*.

(xix) 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 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*.
 - (vi) 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*.

(xx) 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*.

(xxi) 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*.

(xxii) 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*.

(xxiii) 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*.

(xxiv) 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*.

5. 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 "Ten per cent", wherever they occur, the words "Twelve per cent" shall be *substituted*.

6. 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*.

**T.N.CHATURVEDI
GOVERNOR OF KARNATAKA.**

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

M.R.HEGDE

Secretary to Government,
Department of Parliamentary Affairs and Legislation.