



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಏಪ್ರಿಲ್ ೧೧, ೨೦೧೮ (ಚೈತ್ರ ೨೧, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೬೯
Part-IVA	Bengaluru, Wednesday, April 11, 2018 (Chaitra 21, Shaka Varsha 1940)	No. 569

**FINANCE SECRETARIAT**

**NOTIFICATION (10/2018)**

**No. FD 47 CSL 2017, Bengaluru, dated: 11.04.2018**

Whereas, as per section 55 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 may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (Central Act 46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf (hereafter in this notification referred to as the specified persons), who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them;

Whereas, the Government of Karnataka has laid down the conditions and restrictions for claiming of refund of taxes under section 55 of the said Act read with the Karnataka Goods and Services Tax Rules, 2017, vide Government of Karnataka Notification (4/2017) No. FD 47 CSL 2017, dated the 29<sup>th</sup> June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, dated the 29<sup>th</sup> June, 2017, as amended from time to time;

Whereas, as per sub-section (2) of section 54 of the said Act, the specified persons, as notified under section 55 of the said Act, are entitled to a refund of tax paid by them on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received;

Whereas, the facility for filing the claim of refunds under section 55 of the said Act has been made available on the common portal recently;

Now, therefore, in exercise of the powers conferred by section 148 of the said Act, the Government of Karnataka, on the recommendations of the Council, hereby notifies the specified persons as the class of persons who shall make an application for refund of tax paid by it on inward supplies of goods or services or both, to the jurisdictional tax authority, in such form and manner as specified, before the expiry of eighteen months from the last date of the quarter in which such supply was received.

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

**K.S.PADMAVATHI**

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