



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಅಕ್ಟೋಬರ್ ೨೭, ೨೦೧೮ (ಕಾರ್ತಿಕ ೫, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru Saturday, October 27, 2018 (Karthika 5, Shaka Varsha 1940)	ನಂ. ೧೪೨೪ No. 1424
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FINANCE SECRETARIAT

NOTIFICATION (4-T/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 27/10/2018

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 recommendation of Goods and Services Tax Council, the 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 (Tenth Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23rd October 2017.

2. Amendment of rule 96.- In the Karnataka Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be deemed to have been substituted with effect from 23rd October 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Karnataka Notification (17/2017) No. FD 47 CSL 2017, dated 19th October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 969, dated 19th October 2017 or Notification (40/2017) No.FD 48 CSL 2017 dated 23rd October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 974, dated 23rd October 2017 or Government of India Notification No. 41/2017-Integrated Tax (Rate), dated 23rd October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated 23rd October 2017 or Government of India Notification No. 78/2017-Customs, dated 13th October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272 (E), dated 13th October 2017 or Government of India Notification No. 79/2017-Customs, dated 13th October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated 13th October 2017.”

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

K.S. PADMAVATHI

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