



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಏಪ್ರಿಲ್ ೫, ೨೦೧೮ (ಜೈತ್ರ ೧೫, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, April 5, 2018 (Chaitra 15, Shaka Varsha 1940)	ನಂ. ೫೬೨ No. 562
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**FINANCE SECRETARIAT**  
**NOTIFICATION (4-O/2017)**  
**No. FD 47 CSL 2017, Bengaluru, dated: 05/04/2018**

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 the GST 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 (Fifth Amendment) Rules, 2018.

(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 45.-**In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 45, for sub-rule (1), the following shall be substituted, namely:-

“(1) The inputs semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the Principal, including where such goods are sent directly to a job worker, and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that, the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that, the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.”

**3. Amendment of rule 127.-** In rule 127 of the said rules, in clause (iv), for the word “tenth”, the words “tenth day” shall be substituted.

**4. Amendment of rule 129.-** In rule 129 of the said rules, in sub-rule (6), for the words “as allowed by the Standing Committee”, the words “as may be allowed by the Authority”, shall be substituted.

**5. Amendment of rule 133.-** In rule 133 of the said rules, after sub-rule (3), the following shall be inserted, namely:-

“(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section

