

**GOVERNMENT OF KARNATAKA**

No. FD 10 CSL 2017

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated 06/07/2019.

**NOTIFICATION-I**

Whereas the draft of the Karnataka Value Added Tax (Amendment) Rules, 2017 was published as required by sub-section (1) of Section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) in Notification-I, FD 10 CSL 2017, dated: 24.06.2017 published in Part-IV-A of the Karnataka Gazette (Extra ordinary) No.572, dated:24.06.2017 inviting objections and suggestions from all persons likely to be effected thereby and notice was given that the said draft will be taken into consideration after fifteen days from the date of its publication in the Official Gazette.

Whereas the said Gazette was made available to the public on 24<sup>th</sup> June, 2017.

And, whereas no objections and suggestions have been received in this behalf by the State Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) read with Section 174(2) of The Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) the Government of Karnataka hereby makes the following rules, further to amend the Karnataka Value Added Tax Rules, 2005, namely:-

**RULES**


**1. Title and commencement.-** (1) These rules may be called the Karnataka Value Added Tax (Amendment) Rules, 2019.

(2) They shall come into force from the date of their publication in the Official Gazette.

**2. Amendment of rule 3.-** In the Karnataka Value Added Tax Rules, 2005, in rule 3 after Explanation-IV, the following shall be deemed to have been inserted with effect from 1<sup>st</sup> day of April, 2005, namely:-

"Explanation-V - for the purpose of clause (h) of sub-rule (2) of rule 3 all amounts collected by way of tax under the Act by a dealer shall not include all amounts collected by way of tax under section 3-A of the Karnataka Tax on Entry of Goods Act, 1979."

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



**(K. SAVITHRAMMA)**

Under Secretary to Government,  
Finance Department [C.T.-1].

**Under Secretary to Government**

**( Commercial Taxes-I )**

**Finance Department.**