



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	ನಂ. ೨೬೨ No. 262
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## FINANCE SECRETARIAT

**REMOVAL OF DIFFICULTY ORDER No. 04/2019**

**No. FD 47 CSL 2017, Bengaluru, dated: 29.03.2019**

Whereas, sub-section (2) of section 17 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter in this order referred to as the "said Act") provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies; and

Whereas sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be as prescribed;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, namely:-

1. Short title. -- This Order may be called the Karnataka Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by item (b) of para 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.
3. This Order shall come into force with effect from the 1<sup>st</sup> day of April, 2019.

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

**NETRAPRABHA M.DHAYAPULE**  
Under Secretary to Government (I/c),  
Finance Department [C.T-1].