



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಮಾರ್ಚ್ ೮, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೧೭, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೩೪
Part-IVA	Bengaluru, Friday, March 8, 2019 (Palguna 17, Shaka Varsha 1940)	No. 234

FINANCE SECRETARIAT

ORDER NO. 03/2019

No. FD 47 CSL 2017, Bengaluru, dated: 08/03/2019

REMOVAL OF DIFFICULTY

Whereas, clause (c) of sub-section (3) of Section 31 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of Section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

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, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Karnataka Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of Section 31 of the said Act shall apply to a person paying tax under Notification (02/2019) No.FD 48 CSL 2017, dated: 07.03.2019.

By Order and in the name of Governor of Karnataka,

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