

GOVERNMENT OF KARNATAKA  
(Department of Commercial Taxes)

No. IPI-CR-27/2021-22

Office of the  
Commissioner of Commercial Taxes,  
Gandhinagar, Bangalore,  
Dated 14-03-2022.

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR NO. 21 / 2021-22

**Sub: Instruction regarding reimbursement of State GST (SGST) on  
Cinematographic shows of Cinema titled "The Kashmir Files" - reg.**

Ref: Directions of the Hon'ble Chief Minister, Government of Karnataka

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The Hon'ble Chief Minister, Government of Karnataka has directed to allow for State GST (SGST) benefit to the cinematographic shows of the movie "The Kashmir Files". Accordingly it is permitted to reimburse State GST (SGST), on entry into exhibition of this film in Cinema theatres / Multiplex theatres of the State from the date of this order subject to the following conditions:-

1. The Cinema theatres / Multiplex theatres shall neither make increase in the amount of entry fee nor shall make any change in the capacity of seats of different classes.
2. The registered taxpayer (Cinema theatres / Multiplex theatres) during the period of reimbursement allowed by this order shall not charge State GST from the customers and the tickets will be sold at a price reducing the amount of State GST.
3. The tickets sold for entry to exhibition of film "The Kashmir Files" during the period of this order shall bear prominently the words '**State GST not collected by the orders of the Government of Karnataka**'.
4. The registered taxpayers of the Cinema theatres / Multiplex theatres shall file returns and deposit tax on the entry fee charged from the customers on entry to exhibition of the film "The Kashmir Files" from its own resources in similar manner as being deposited for other films.
5. The State GST collected prior to the date of this order or collected after the date of this order shall not be reimbursed.
6. Separate guidelines are being issued regarding procedure for reimbursement of State GST.
7. This order shall remain in force for **six months** from the date of this order.

The order regarding reimbursement of State GST on entry to exhibition of film "The Kashmir Files" in Cinema theatres / Multiplex theatres of the State will be issued separately by the Finance Department, Government of Karnataka.

In view of the above all the DGSTOs / LGSTOs / SGSTOs in the State are directed to ensure that these instructions are communicated to Cinema theatres / Multiplex theatres in their jurisdiction and send a compliance report by today evening.

  
(C. Shikha, IAS) 14/3/22

Commissioner of Commercial Taxes  
in Karnataka, Bangalore.  
Karnataka, Bangalore.

Copy to all the Joint Commissioners of Commercial Taxes (Administration) / Local GST Officers / Sub-GST Officers in the State for strict compliance.