



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೬, ೨೦೧೭ (ಭಾದ್ರಪದ ೨೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೮೮
Part-IVA	Bengaluru, Saturday, September 16, 2017 (Bhadrapada 25, Shaka Varsha 1939)	No. 888

**FINANCE SECRETARIAT
NOTIFICATION (NO. 7/2017)**

No. FD 47 CSL 2017, Bengaluru, dated: 15-09-2017

In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (Central Act 21 of 1860);
- (c) public sector undertakings;

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government.

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

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-1)