



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೦೨, ಜೂನ್, ೨೦೨೧ (ಜ್ಯೇಷ್ಠ, ೧೨, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, WEDNESDAY, 02, JUNE, 2021 (JYAISTHA, 12, SHAKAVARSHA, 1943)	ನಂ. ೫೪೭ No. 547
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GOVERNMENT OF KARNATAKA

No.FD 55 CSL 2021

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 02/06/2021.

NOTIFICATION 02/2021)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka, Notification (11/2017)No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.601, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

- (a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.”;

(b)in serial number 25,-

(i)after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely—

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-”

(ii)in item (ii) in column (3), for the word, brackets, figures and letter“ and(ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

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

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