



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

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| ಭಾಗ - ೪ಎ Part - IVA | ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೦೨, ಜೂನ್, ೨೦೨೧ (ಜ್ಯೇಷ್ಠ, ೧೨, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, WEDNESDAY, 02, JUNE, 2021 (JYAISTHA, 12, SHAKAVARSHA, 1943) | ನಂ. ೫೪೮ No. 548 |
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GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2021

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

NOTIFICATION (03/2021)

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (12 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Government of Karnataka, Notification (06/2019) No. FD 48 CSL 2017, dated the 29th March, 2019, published in the Karnataka Gazette, Extraordinary, Part IVA, No.266, dated the 29th March, 2019, namely:-

In the said notification, in the first paragraph,-

- for the words “in whose case the liability to”, the words “,who shall” shall be substituted;
- for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” 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).

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

(೧)