FRNI No. KARBIL/2001/47147





NOTIFICATION (12/2019) No. FD 48 CSL 2017, Bengaluru, dated: 31/07/2019

In exercise of the powers conferred by Section 55 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (01/2017) No.FD 48 CSL 2017 dated the 29th June, 2017, published in the Karnataka Gazette Extraordinary, Part-IVA, No.591, dated the 29th June, 2017, namely:- In the said Notification, -

- (a) in Schedule I 2.5%,
 - (i) after S. No. 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"242A	87	Electrically operated vehicles, including two and three						
		wheeled electric vehicles.						
		<i>Explanation</i> : For the purposes of this entry, "Electrically						
		operated vehicles" means vehicles which are run solely on						
		electrical energy derived from an external source or from						
		one or more electrical batteries fitted to such road						
		vehicles and shall include E- bicycles.";						

(ii) after S. No. 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"234B	8504	Charger	or	charging	station	for	Electrically	operated
		vehicles";						

- (b) in Schedule II 6%, S. Nos. 206 and the entries relating thereto shall be omitted;
- (c) in Schedule III 9%, against S. No. 375, in the entry in column (3), after the words "inductors", the words ", other than charger or charging station for Electrically operated vehicles" shall be inserted.
- 2. This notification shall come into force with effect from the 1st August, 2019.

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

K. SAVITHRAMMA Under Secretary to Government, Finance Department [C.T.-1].