RNI No. KARBIL/2001/47147





NOTIFICATION (27/2018) No. FD 47 CSL 2017, Bengaluru, dated: 31/12/2018

In exercise of the powers conferred by sub-Section (3) of Section 1, read with Section 51 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), hereafter in this notification referred to as the said Act, the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendment in the Government of Karnataka Notification (18/2018) No. FD 47 CSL 2017, dated the 14th September, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1334, dated the 14th September, 2018, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

"Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-Section (1) of Section 51 of this said Act".

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

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