



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೧೮, ಅಕ್ಟೋಬರ್, ೨೦೨೪(ಅಶ್ವಯುಜ, ೨೬, ಶಕವರ್ಷ, ೧೯೪೬) BENGALURU, FRIDAY, 18, OCTOBER, 2024(AASHWAYUJA, 26, SHAKAVARSHA, 1946)	ನಂ. ೪೭೪ No. 474
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## GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2024

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 16/10/2024

### NOTIFICATION (07/2024)

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 29<sup>th</sup> June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.601, dated the 29<sup>th</sup> June, 2017, namely:-

1. In the said notification, in the Table, against serial number 8,

- (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to clause (iv) of paragraph 4 relating to Explanation].”

(ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 10<sup>th</sup> day of October, 2024.

By Order and in the name of the  
Governor of Karnataka  
(LALITHA H.R.)  
Under Secretary to Government,  
Finance Department (Exp 2 &10)