



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೧೯, ನವೆಂಬರ್, ೨೦೨೪ (ಕಾರ್ತಿಕಾ, ೨೮, ಶಕವರ್ಷ, ೧೯೪೬) BENGALURU, TUESDAY, 19, NOVEMBER, 2024 (KARTHIKA, 28, SHAKAVARSHA, 1946)	ನಂ. ೫೫೬ No. 556
------------------------	---	--------------------

GOVERNMENT OF KARNATAKA

No. FD 07 CSL 2024

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:16.11.2024

NOTIFICATION (08/2024)

In exercise of the powers conferred by sub-section (2) of section 171 read with sub-section (1) of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) and second proviso to sub-section (5) of section 109 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Government of Karnataka, on the recommendations of the Goods and Services Tax Council, hereby empowers the Principal Bench of the Appellate Tribunal, constituted under sub-section (3) of section 109 of the said Act, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2024.

By Order and in the name of the
Governor of Karnataka,
(H.R. LALITHA)

Under Secretary to Government,
Finance Department (Exp 2 & 10)

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