



# 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. ೫೬೨ No. 562
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## GOVERNMENT OF KARNATAKA

No. FD 07 CSL 2024

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

### NOTIFICATION (14/2024)

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 14th September, 2018, published in the Karnataka Gazette, Extraordinary, Part IVA, No.1334, dated the 14th September, 2018, namely:-

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,-

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

(ii) for the third proviso, the following proviso shall be substituted, 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

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under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

2. This notification shall be deemed to have come into force with effect from the 10th 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)