



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೧೭, ಜನವರಿ, ೨೦೨೫(ಪುಷ್ಯ, ೨೭, ಶಕವರ್ಷ, ೧೯೪೬) BENGALURU, FRIDAY, 17, JANUARY, 2025(PUSHYA, 27, SHAKAVARSHA, 1946)	ನಂ. ೩೩ No.33
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GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2025

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, Dated:17.01.2025

NOTIFICATION (01/2025)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 (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 the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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(b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “, Fortified Rice Kernel (FRK)” shall be inserted;

(c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely: -

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in

clause (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force with effect from 16th January, 2025.

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

(H. R. LALITHA)
Under Secretary to Government,
Finance Department (Exp-2 & 10)