



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

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| ಭಾಗ - ೪ಎ Part - IVA | ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೧೯ ಸೆಪ್ಟೆಂಬರ್, ೨೦೨೫ (ಭಾದ್ರಪದ ೨೮, ಶಕವರ್ಷ ೧೯೪೭) BENGALURU, FRIDAY, 19 SEPTEMBER, 2025 (BHADRAPADA 28, SHAKAVARSHA 1947) | ನಂ. ೬೦೭ No. 607 |
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GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2025

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, Dated: 19/09/2025

NOTIFICATION (14/2025)

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 the recommendations of the Council, hereby notifies the rate of the State tax of 6 per cent in respect of goods specified in Schedule appended to this notification, that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedule, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

| S. No. | Tariff item, Sub-heading, Heading or Chapter | Description |
|--------|--|--|
| (1) | (2) | (3) |
| 1. | 6815 | Fly ash bricks; Fly ash aggregates; Fly ash blocks |
| 2. | 6901 00 10 | Bricks of fossil meals or similar siliceous earths |
| 3. | 6904 10 00 | Building bricks |
| 4. | 6905 10 00 | Earthen or roofing tiles |

Explanation.- For the purposes of this notification,-

- (a) the expressions "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- (b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification;
- (c) the words and expressions used and not defined in this notification, but defined in the Karnataka Goods and Service Tax Act, 2017 (Karnataka Act 27 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force on the 22nd September, 2025.

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

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