

ಭಾಗ _ ೪ಎ ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೧೯ ಸೆಪ್ಟೆಂಬರ್, ೨೦೨೫ (ಭಾದ್ರಪದ ೨೮, ಶಕವರ್ಷ ೧೯೪೭) ನಂ. ೬೧೦

Part – IVA BENGALURU, FRIDAY, 19 SEPTEMBER, 2025 (BHADRAPADA 28, SHAKAVARSHA 1947) No. 610

GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2025

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

NOTIFICATION (17/2025)

In exercise of the powers conferred by sub-section (5) of section 9 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 makes the following further amendments in the Government of Karnataka Notification (17/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.607, dated the 29th June, 2017, namely:-

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

- "(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Karnataka Goods and Services Tax Act, 2017".
- 2. This notification shall come into force with effect from the 22nd day of 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)