



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ೦೮, ಏಪ್ರಿಲ್, ೨೦೨೪(ಚೈತ್ರ, ೧೯, ಶಕವರ್ಷ, ೧೯೪೬) BENGALURU, MONDAY, 08, APRIL, 2024(CHAITHRA, 19, SHAKAVARSHA, 1946)	ನಂ. ೨೨೧ No. 221
------------------------	---	--------------------

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. KGST.CR.01/17-18 (Vol-4)

Office of the
Commissioner of Commercial Taxes
(Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Bengaluru,
Dated:06.04.2024.

NOTIFICATION (01/2024)

In pursuance of the provisions of section 5 read with clause (99) of section 2 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act) and in supersession of the Commissioner of Commercial Taxes Notification (1-B/2020) No. KGST.CR.01/17-18 dated 21.10.2020 published in the Karnataka Gazette, Extraordinary, Part IVA, No. 492 dated 22.10.2020 (hereinafter referred to as the superseded notification), except as respects things done or omitted to be done before such supersession, the officers referred to in column (2) of the Table below are hereby authorised as the Revisional Authorities under section 108 of the said Act in respect of the orders or decisions made by the officers referred to in column (3) of the Table below:

Table

Sl No.	Revisional Authority	Officers whose orders or decisions are to be revised
(1)	(2)	(3)
1	Additional Commissioner of Commercial Taxes (Zone-1), Bengaluru	(a) Joint Commissioner of Commercial Taxes (Appeals)-1, Bengaluru. (b) Joint Commissioner of Commercial Taxes (Appeals)-3, Bengaluru. (c) Joint Commissioner of Commercial Taxes (Appeals), Kalaburagi. (d) Joint Commissioner of Commercial Taxes, DGSTO-1, Bengaluru. (e) Joint Commissioner of Commercial Taxes, DGSTO-3, Bengaluru.

		<p>(f) Joint Commissioner of Commercial Taxes DGSTO, Kalaburagi</p> <p>(g) Officers sub-ordinate to the officers mentioned in clauses (d), (e) and (f)</p>
2	Additional Commissioner of Commercial Taxes (Zone-2), Bengaluru	<p>(a) Joint Commissioner of Commercial Taxes (Appeals)-2, Bengaluru.</p> <p>(b) Joint Commissioner of Commercial Taxes (Appeals)-4, Bengaluru.</p> <p>(c) Joint Commissioner of Commercial Taxes (Appeals), Malnad Division, Shivamogga.</p> <p>(d) Joint Commissioner of Commercial Taxes, DGSTO-2, Bengaluru.</p> <p>(e) Joint Commissioner of Commercial Taxes, DGSTO-4, Bengaluru.</p> <p>(f) Joint Commissioner of Commercial Taxes, DGSTO, Malnad Division, Shivamogga.</p> <p>(g) Officers sub-ordinate to the officers mentioned in clauses (d), (e) and (f).</p>
3	Additional Commissioner of Commercial Taxes (Zone-3), Bengaluru	<p>(a) Joint Commissioner of Commercial Taxes (Appeals)-5, Bengaluru.</p> <p>(b) Joint Commissioner of Commercial Taxes (Appeals)-6, Bengaluru.</p> <p>(c) Joint Commissioner of Commercial Taxes (Appeals), Mangaluru.</p> <p>(d) Joint Commissioner of Commercial Taxes, DGSTO-5, Bengaluru.</p> <p>(e) Joint Commissioner of Commercial Taxes, DGSTO-6, Bengaluru.</p> <p>(f) Joint Commissioner of Commercial Taxes, DGSTO, Mangaluru.</p> <p>(g) Officers sub-ordinate to the officers mentioned in clauses (d), (e) and (f).</p>
4	Additional Commissioner of Commercial Taxes (e- Governance), Bengaluru	<p>(a) Joint Commissioner of Commercial Taxes (Appeals), Davanagere.</p> <p>(b) Joint Commissioner of Commercial Taxes (Appeals), Belagavi.</p> <p>(c) Joint Commissioner of Commercial Taxes, DGSTO, Davanagere.</p> <p>(d) Joint Commissioner of Commercial Taxes, DGSTO, Belagavi.</p> <p>(e) Officers sub-ordinate to the officers mentioned in clauses (c) and (d).</p>

5	Additional Commissioner of Commercial Taxes (Revision and Recovery), Bengaluru	(a) Joint Commissioner of Commercial Taxes (Appeals), Mysuru. (b) Joint Commissioner of Commercial Taxes (Appeals), Dharwad. (c) Joint Commissioner of Commercial Taxes, DGSTO, Mysuru. (d) Joint Commissioner of Commercial Taxes, DGSTO, Dharwad. (e) Officers sub-ordinate to the officers mentioned in clauses (c) and (d).
---	--	---

2. Further, in cases where proceedings have already been initiated under section 108 of the said Act in pursuance of the superseded Notification, the revision authorities specified under the superseded notification shall continue to be the authorised Revisional authorities for the purposes of this notification in respect of such proceedings.

3. This notification shall come into effect from the date of publishing in the Official Gazette.

(C.SHIKHA)
Commissioner of Commercial Taxes
(Karnataka), Bengaluru.