



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	ನಂ. ೯೮೯ No. 989
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**FINANCE SECRETARIAT**

**NOTIFICATION (20/2018)**

**No: FD 48 CSL 2017, Bengaluru, dated: 26/07/2018**

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 notification (05/2017) No. FD 48 CSL 2017 of the Government of Karnataka, dated the 29<sup>th</sup> June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 595, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, in the opening paragraph, the following proviso shall be inserted, namely,

“Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1<sup>st</sup> day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31<sup>st</sup> day of July 2018, shall lapse.”.

2. This Notification shall come into force with effect from 27th July, 2018.

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

**K. S. PADMAVATHI**

Under Secretary to Government,  
Finance Department (C.T.-1).