



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ - ೧೫೯ Volume - 159	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೨೮, ಮೇ, ೨೦೨೪(ಜ್ಯೇಷ್ಠ, ೦೭, ಶಕವರ್ಷ, ೧೯೪೬) BENGALURU, TUESDAY, 28, MAY, 2024(JYEISHTA, 07, SHAKAVARSHA, 1946)	ಸಂಚಿಕೆ ೧೦೫ Issue 105
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ಭಾಗ ೪ಎ

ರಾಜ್ಯದ ವಿಧೇಯಕಗಳ ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ರಾಜ್ಯದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಆಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಮತ್ತು ರಾಜ್ಯದ ಶಾಸನಗಳ ಮೇಲೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ರಾಜ್ಯಾಂಗದ ಮೇಲೆ ರಾಜ್ಯಪಾಲರು ಮಾಡಿದ ನಿಯಮಗಳು ಹಾಗೂ ಕರ್ನಾಟಕ ಉಚ್ಚ ನ್ಯಾಯಾಲಯವು ಮಾಡಿದ ನಿಯಮಗಳು

## GOVERNMENT OF KARNATAKA

No.TOR 149 TDP 2023

Karnataka Government Secretariat,  
Vidhana Soudha  
Bengaluru, dated-22.05.2024

## NOTIFICATION

The draft of Shree Renuka Yellamma Kshetra Tourism Development Board Rules, 2024, which the Government of Karnataka, proposes to make in exercise of the powers conferred by section 39 of Shree Renuka Yellamma Kshetra Tourism Development Board Act, 2024 (Karnataka Act No 05 of 2024) is hereby published as required by sub-section (1) of section 39 of the said Act, for the information of all the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after thirty days from the date of its publication in the Official Gazette.

Any objection or suggestion, which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above, will be considered by the State Government. The objections and suggestions may be addressed to the Secretary to Government, Tourism Department, Vikas Soudha, Bengaluru - 560 001.

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**DRAFT RULES**

**1. Title and commencement.**-(1) These rules may be called the Shree Renuka Yellamma Kshetra Tourism Development Board Rules, 2024.

(2) They shall come into force from the date of their final publication in the Official Gazette.

**2. Definitions.**- In these rules, unless the context otherwise requires,-

- (a) "Act" means Shree Renuka Yellamma Kshetra Tourism Development Board Act, 2024 (Karnataka Act No 05 of 2024);
- (b) "Financial Year" means the year beginning on 1<sup>st</sup> April and ending on 31<sup>st</sup> March;
- (c) "Form" means form appended to these rules;
- (d) "Government" means Government of Karnataka;
- (e) "Heritage Area" Shree Renuka Yellamma Kshetra Area defined under section 2(10);
- (f) "Section" means the section of the Act; and
- (g) "Security Force" means the Security force constituted under section 5 of the Act.

(2) All other words and expressions used but not defined shall have the same meaning assigned to them in the Act.

**3. Powers and functions of the Security Force.**- (1) The Security force shall assist the Board, to safeguard the Board property under the superintendence and control of the Chairmen of the Board.

(2) It shall be the duty of the Chief of the Security Force to report immediately any information to the Chairperson about any attempts to commit, any offence against the provisions of the Act, or the Karnataka Town and Country Planning Act (Karnataka Act 11 of 1963) or any rules or regulations or bye laws made there under.

(3) The following shall be the duties of the Security force namely:-

- (a) to prevent unauthorized occupation on any land belonging to the Board including prevention of encroachments;
- (b) to prevent unauthorized construction of buildings and formation of layouts in the land belonging to the Board;
- (c) to prevent construction of buildings in violation of the provisions of Zonal regulations or the plan approved by the Board;
- (d) to supervise that no activities shall be made without prior approval of the Board within the local planning area, under this Act and the following Acts, namely:-
  - (i) The Karnataka Town and Country Planning Act, 1961 (Karnataka Act 11 of 1963);

- (ii) The Karnataka Municipalities Act, 1964(Karnataka Act 22 of 1964);
- (iii)The Karnataka Panchayat Raj Act, 1993 (Karnataka Act 14 of 1993);
- (iv)The Karnataka Land Revenue Act, 1964 (Karnataka Act 12 of 1964);
- (v) The Karnataka Ancient and Historical Movements and Archaeological Sites and Remains Act, 1961 and rules 1965 made there under;
- (vi) The Karnataka Treasure Trove Act, 1962 and rules 1963 made there under;
- (vii) The Ancient Monuments Archaeological Sites and Remains Act, 1958 and the Ancient Monuments Archaeological Sites and Remains Rules, 1959; and
- (viii) The Ancient Monuments and Archaeological Sites and Remains (Amendment and Validation) Act, 2010.

(e) to not to allow constructions which result in change of land use and to detect the committing of any offence or attempt to commit or conspiracy to commit offence and identification, investigation and prosecution of persons involved in such offence.

- (4) The Security Force shall cause night patrolling around the monuments wherever necessary, as may be decided by the Board.
- (5) The Security Force shall co-ordinate and co-operate with the Security division of the Archaeological Survey of India Government of India and Department of Archaeology Museums and Heritage, Government of Karnataka, Local Board and also with the other departments concerned.
- (6) The Chief of the Security Force shall be the officer declared as the Competent Board under sub-section (2) of section 31 of the Act for action under the Karnataka Public premises (Eviction of Unauthorized Occupants) Act, 1974. (Karnataka Act 32 of 1974)
- (7) The Security Force shall assist the Board in enforcing the decisions on security matters, taken from time to time.
- (8) The Security Force shall assist the Board in maintaining the boundaries of the Local Planning area.
- (9) It shall be the duty of Chief of the Security Force to send periodical statements or progress reports to the Board.
- (10) In order to achieve the purposes of the Act and the rules, the Chief of the Security Force shall see that the security force is always on alert and its men and material are in good condition.

**4. State Level Committee.**-(1) The meeting for the transaction of business of the State Level Committee shall be convened by the President or the Member Secretary with due approval of the President.

- (2) Seven days intimation specifying the date, time and venue of such meeting and the agenda of business to be transacted there at, shall be given to the concerned by the Member-Secretary.
- (3) For observance of quorum, if the number of members present at a meeting happens to be less than one third(1/3) of the total number, the president shall, after waiting for 15 minutes, adjourn the meeting to such

hour on the following or some other future day as he may reasonably fix, and a notice of such adjournment shall be given to the members concerned at the earliest, and the business which should have been brought before the original meeting had there been a quorum there at, shall be brought up before the adjourned meeting and may be disposed of at such meeting even if there is no quorum.

- (4) The President shall preside over every meeting. If for any reason the President is unable to attend the meeting the Vice-President present at the meeting shall preside over the meeting of the State Level Committee.
- (5) No member of the Committee shall take part in the discussion of or vote on any matter in which he has directly or indirectly by himself or his partner or relative, has any share or interest.
- (6) Proceedings of the meeting of the State Level Committee shall be recorded and after obtaining the approval of the President shall be sent to the members concerned by the Member-Secretary within fifteen days.
- (7) If any member is not in agreement with the record of proceedings, or any part thereof, he shall communicate about the same within seven days to the Member Secretary for being brought to the notice of the Chairperson and the decision thereon of the Chairperson shall be final.
- (8) The Member-Secretary shall place before the Government the information with regard to the record of proceedings and decisions thereto at the earliest.
- (9) The President, if so necessary call for special or emergency meeting of the State Level Committee by issuing three days' notice. The provisions under rule 7 shall be followed when convened special or emergency meeting.

#### **DUTIES OF THE OFFICERS OF THE BOARD**

**5. Functions of the Commissioner.-** In addition to the functions assigned under sub-section (2) of section 14 of the Act, it shall be the duty of Commissioner to perform the following functions, namely:-

- (1) to convene the meetings of the Board and conduct the same and prepare minutes of the meetings and carry into effect the resolutions of the Board;

Provided that, if in the opinion of the Commissioner any resolution of the Board contravenes any provision of the Act or any other law or any rule, notification, regulation or byelaw made or issued under the Act or any other law or any order passed by the Government or is prejudicial or detrimental to the interest of the Board as well the heritage he shall, within fifteen days of passing of the resolution refer the matter to the Government for the orders and inform the Board in its next meeting of the action taken by him and until the order of the Government on such resolution is obtained, the Commissioner shall not be bound to give effect to such resolution.

- (2) to furnish to the Government a copy of the minutes or the proceedings of the meetings of the Board and any return or other information which the Government may from time to time call for;
- (3) to carry out and execute such schemes and works as the Government may direct and incur necessary expenditure thereof;

- (4) to exercise supervision and control over the proceedings of all officers and employees of the Board except the Security Force in matters of executive administration and dispose off all questions relating to the service of such officers and servants and their pay, privileges and allowances;
- (5) to keep and conduct the Board's correspondence;
- (6) to authenticate by his signature all permissions, orders, decisions, notices and other documents of the Board and the orders of the Board; and
- (7) to exercise supervision and control over the accounts and records of the Board.

**6. Duties of Accounts Officer.-** It shall be the duty of the Accounts Officer of the Board to carry out the following functions namely.-

- (a) maintenance of the Accounts of the Board;
- (b) to prepare the Annual statement of Accounts and the Balance Sheet for submission to the Commissioner; and
- (c) to perform such other duties related to finance that the Commissioner may assign in relation to the accounting and preparation of Budget of the Board.

### **POWERS AND FUNCTIONS OF THE BOARD**

**7. Functions of the Board.-** In addition to the functions assigned under section 17 of the Act and subject to the provisions of the Act, the Board shall perform the following functions, namely:-

- (1) the Board shall prepare the Site Management Plan or Master plan of conservation of the Heritage Area after taking into consideration all aspects, providing for comprehensive management of all Archaeological sites and monuments, objects and artifacts, rocks and water systems, wild life, vegetation and other environs within the Heritage Area, and take up steps and outline the method and procedure for the implementation of the Plan so prepared and to monitor its progress from time to time;
- (2) the Board shall take steps for conservation of the entire landscape with the whole of the natural and archaeological and cultural resources of the site together with the other environs with a view to conserve the same as well as enhance their natural manifestations within the archaeological parameters;
- (3) the Board shall cause the development of the landscape of the Heritage Area with a view to support tourism by catering to the basic needs and by creating adequate facilities for the visitors and tourists and also with a view to take due care of the locals of the Heritage Area by providing them with the basic civic amenities and by covering their reasonable needs, with due regard to the archaeological parameters; and
- (4) the Board shall co-ordinate with Archaeological Survey of India (ASI) in its activities and the Department of Archaeology, Museums and Heritage (DAMH) in the maintenance and up keep of the Archaeological sites, monuments within their respective jurisdictions.

**8. Annual Budget.-** The Commissioner of the Board shall, in the month of December of each year, prepare and submit to the Board a budget in Form-3 containing detailed estimates of income and expenditure of the Board for the ensuing financial year with a complete accounts of the actual and expected receipts and expenditure.

**9. Proceedings of Annual Budget.-**(1) The Board shall decide upon the appropriations, and the ways and means contained in the Budget. Three copies of the Budget as passed by the Board shall be sent to the Government.

(2) In such Budget estimate among other things, the Board shall,-

- (a) make adequate and suitable provisions for such service as may be required for the fulfillment of the several duties imposed on the Board by the Act and these rules;
- (b) provide for the payment, as they fall due of all installments of the principle and interest for which the Board may be liable in respect of loans contracted by it;
- (c) provide for the payment of all sums payable to the Government and other Government agencies, for which the Board may be liable; and
- (d) allow for a balance at the end of the said year of not less than such sum as may be required to meet the establishment charges for a period of three months.

**10. Annual Report.-** (1) The Board shall submit to the Government, its Annual Report for each financial year, before the 30<sup>th</sup> day of June of the succeeding year, in Form-1

(2) The Report shall include activities of the Board, financial position, officers and staff, action taken on the matters referred to by the Government, during the financial year.

(3) The report shall also include a summary of the proceedings of the State Level Committee.

**11. Power of Board to borrow money.-**(1) The Board may, in pursuance of a resolution passed in a meeting, borrow by way of loan, debenture or otherwise, on the security of all or any of the fees and dues authorized by or under the Act, any sums of money which may be required.

- a. for construction works;
- b. for acquisition of lands and buildings; or
- c. to pay off any debt to the Government; or
- d. to repay a loan previously raised under the Act or any other law previously in force;

Provided that,-

- (i) No loan shall be raised without the previous sanction of the Government, and
- (ii) The amount of the loan, the rate of interest and the terms including the date of floating, the time and method of repayment and other matters shall be subject to the approval of the Government.

- (2) When any sum of money has been borrowed under sub-rule(1),-
- no portion thereof shall, without the previous sanction of the Government, be applied to any purpose other than that for which it was borrowed;
  - no portion of any sum of money borrowed under clause(a) of the sub-rule(1) shall be applied to the payment of salaries or allowances to the officers or servants of the Board other than those exclusively employed for the construction works for which the money was borrowed;
  - every correction or alteration in accounts shall be made neatly in red ink (Single line being drawn through the original entry) and be corrected, and attested by the initials of the Accounts Officer. All corrections and alterations in books and vouchers shall likewise be attested. Erasers, whiteners shall be absolutely forbidden and no document with use of an eraser or whitener, unless duly attested, shall be accepted; and
  - all sums received in the office of the Board or paid into any bank to the credit of the Board shall be taken into account under the appropriate head and the entries shall be initialed by the Accounts Officer and the Commissioner of the Board.
- (3) In the preparation and control of any bills, travelling allowance bills and contingent bills, the rules contained in the State Financial Code and in the State Treasury Code shall apply.
- (4) Postage stamps shall be purchased and issued for use in the Board's office. The charges for postage stamps shall be drawn on separate contingent bills.
- (5) The expenditure shall be classified under the following major and minor heads; namely:-

<b>Major Head</b>	<b>Minor Head</b>
(a) Allowance and fees to the Chairperson and members	(i) Allowances or fees to the Chairperson or members of the Board
(b) Pay of establishment	(i) Pay of Commissioner (ii) Pay of establishment
(c) Allowances	(i) Travelling Allowance (ii) Other Allowances
(d) Contingencies	(i) Rent rates and taxes (ii) Postage and Telegrams (iii) Stationery (iv) Books and Periodicals (v) Electric & lighting charges (vi) Telephone charges (vii) Printing charges (viii) Furniture (ix) Miscellaneous
(e) Law charges	(i) Lawyers fees (ii) Stamp charges (iii) Court fees

(f) Loans and Advances	(i) Repayment of loans (ii) Interest on loans (iii) Loans and advances
(g) Other charges	(i) Grants and Scholarships (ii) Capital expenditure on loans and buildings (iii) Maintenance and repairs (iv) Purchase of debentures stock or other valuables.

**12. Accounts and Audit.-** (1) The Board shall follow the provisions of the Karnataka Financial Code, 1958 and adopt and maintain such books and registers and forms specified, in addition to Form-2. The Annual Statement of Accounts and Balance Sheet shall be prepared at the end of the year.

(2) The manner in which the accounts of the Board are to be audited and contents of the auditor's report shall be as indicated in the Form.

(3) The auditor shall give to the Board a notice of not less than two weeks earlier, in writing, of the date on which he proposes to commence the audit:

Provided that, notwithstanding anything contained in this rule, the auditor may, for special reasons which shall be recorded in writing, give shorter notice than two weeks or commence a special or detailed audit on the Board without giving notice.

(4) The Auditor or auditors shall, for the purposes of their duties shall, have access to all the accounts and other records of the Board".

(5) The Auditor shall within three months after the completion of audit forward a copy of the Audit Report to the Board and to the Government.

(6) The audited annual accounts of receipts and expenditure shall be open to public inspection and with the approval of the Government, shall be published in the State Official Gazette.

(7) In auditing the accounts Board fund, the auditor shall verify the cash balance and state in the report whether the cash was readily shown for verification.

(8) The auditor shall in the course of the audit, verify the debentures, share certificates, Government bonds and other securities and the bank pass books and report whether they were found correct.

(9) The auditor shall report among other points arising in audit,-

- whether the accounts and registers required to be maintained are kept properly;
- whether the contributions and other receipts due to the Board have been realized at the proper time and whether due steps have been taken to recover the sums overdue, if not, in which cases such action has not been taken:
- whether all collections have been brought to account promptly;



- 
- (d) whether any contribution has been remitted or reduced and if so, whether it was done with the approval of the Board;
- (e) whether the expenditure incurred is in accordance with sanctioned budget and if there are deviations from such budget, what are the deviations;
- (f) whether every item of expenditure has been sanctioned by the Board and is there a voucher justification for that;
- (g) whether there is any item of expenditure which in the opinion of the auditor, is prima facie extravagant; and
- (h) whether the money not required for immediate expenditure have all been deposited in bank and surplus funds have been properly invested.
- (10) The auditor shall report any material impropriety or irregularity which he may observe in the expenditure, in the collection of contributions due to the Board or in the accounts, and also all cases of loss or waste of money together with names of persons directly or indirectly responsible for the loss or waste.
- (11) The auditor shall append to this report, the following namely:-
- (a) a statement of receipt and charges under the budget heads;
- (b) a statement of income and expenditure;
- (c) a consolidated statement of assets and liabilities;
- (d) a statement of debentures, share certificates, Government bonds and other securities; and
- (e) a consolidated statement of demand, collections and balance of all items of revenue including contributions, amounts, etc, both arrears and current, outstanding, whether in cash or in kind.
- (12) The auditor shall prepare an abstract of the audited accounts (receipts, charges and balance sheet) and submit three copies thereof along with the audit report.

**Form-1**  
**Annual report**  
**(see rule 10)**

Annual Administrative Report of the Shree Renuka Yellamma Kshetra Tourism Development Board for the year .....

**(1) Administration.-**

- (1) Constitution of the Board.
- (2) Names of the members of the Board and their designation.
- (3) Number of meetings conducted and reasons for not conducting such number of meetings as stipulated in Section 4 of the Act.
- (4) Names of such members who were continuously absent in the meetings.
- (5) The constitution of Committee and Sub-Committee of the Board
- (6) Meetings conducted by the Committees and Sub-Committees.
- (7) Officers and Staff of the Board.
- (8) Accommodation for Board and its staff
- (9) Furniture and Stationery.
- (10) The immovable property of the Board.
- (11) Motor vehicles, equipment accessories.
- (12) Maintenance of books, forms, records
- (13) For security, protection and safety of the cash and invaluable records and files.

**(2) Budget and Scheme.-**

- (1) Annual Receipts and expenditure.

Name of the Work/buildings/ schemes/ services.	Expenditure up to the Preceding year and actual progress	Expenditure During the current year
1	2	3

- (2) Reasons for slow progress, if any, of the work referred in item (1).
- (3) Revision of schemes, projects if any, reasons for the revisions.
- (4) Faulty agencies and departments, action taken on such agencies and departments.
- (5) Present status of the Board Fund.-
  - (i) (a) Name of the Bank in which the Fund is deposited.
  - (b) Account number and nature of the Account.
  - (c) Balance.
  - (ii) Deposits and nature of the deposits.
  - (iii) Loans raised and its expenditure
  - (iv) Grants, Grant-in-aid, Contributions, Donations Gifts.
- (6) Maintenance of Accounts and Audit and their stage.

- (7) Misappropriation on and loss of money, loss of property, encroachment of the property, theft if any during the financial year and action taken or recommended.
- (8) Inspections of the projects, and schemes by the Commissioner, his officers or authorized agencies, notes on such inspections and actions taken by the executing agencies.
- (9) Any other important matter with remarks.

**(3) State Level Committee.-**

- (1) Brief resume of the meetings and record of meetings held by the State Level Committee during the year.
- (2) Brief resume of the Advice given by the State Level Committee to the Board on important matters during the year.
- (3) Brief resume of the compliance with reference to the above.

**Form-2**

**Accounts of the Board  
(see sub-rule (1) of rule 12)**

1. Accounts Books, Registers
2. Ledgers and Maintenance of Ledgers.

**(1) The following registers shall be maintained in the Board's Office in connection with the Board Fund.-**

- (a) A pay book.
- (b) Ledger Accounts.
- (c) Cash Book.
- (d) A demand, collection and balance register to watch the realization of contributions.
- (e) Register showing the recoveries to be made.
- (f) Register of demand and collections of rent or land revenue in respect of land and properties of the Board.
- (g) The miscellaneous receipt registers with receipt books and counter-foils.
- (h) Register of Contingent charges.
- (i) Stamp Register.
- (j) Register of securities, stocks and debentures.
- (k) The establishment and audit register.
- (l) Stock Books showing receipts, issue and balance relating to Stationery and printed forms; Furniture and Cycles, typewriter, computers, water coolers, Air conditioners, tools, and plants and other stores
- (m) Permanent advance accounts.
- (n) Register of immovable properties
- (o) Register of dead stock articles.

(P) Annual income and expenditure accounts and Assets and Liabilities (Balance Sheet)

**NOTE:**

- (a) The accounts shall be maintained separately for each financial year. All books of accounts and register shall be strongly bound.
- (b) The pages of all account books shall be serially numbered and each page shall be stamped with the Board's seal.
- (c) The pages of receipt books shall, before issue, be likewise stamped and the commissioner shall book, certificate of the each issue record on number of pages contained in it.

**Form-3  
(see rule-8)  
Annual Budget**

Officers' pay, Pay of the establishment/staff, fixed Travelling Allowances, Students scholarship, budget classification (Head of Account)

Head of Account	- Budget	- Budget	Maximum+Minimum Difference	Removal of Increase or Revised Government Order Modification difference Detail

- Note: 1. Only one Head of Account Shall be furnished on each format.  
 2. In case of temporary staff separate annexure can be sent for estimate.  
 3. Other allowances under this House Rent Allowance and City Compensatory Allowance shall be shown separately.

**Form-4****[Continued] as per revised rate**

Budget classification in respect of the details of provision made for fixed allowances and others disbursement for officers / staff (permanent / temporary) during the year

1	2	3	4	5			6	7		
Sl.No.	Name	Designation	Reference of estimates' page	Sanctioned pay scale for the post			The amount arranged for the year as per the rate in column 5(a)	<u>Increment accrued / increment to be accrued</u>		
				a	b	c		a	b	c
				Min.	Max.	The actual pay of the Government Servant as an ensuing year April 01		Date of increment	Rate of increment	Increment amount for the year
8	9	10	11	12						
Total grant allotted for the year i.e., column 6+7(°)	Trave, Expenditure permanent monthly travelling allowance and conveyance allowance	Dearness allowance	City Compensatory allowance, House Rent Allowance, SLR and UV water allowance, Plan allowance, Medical allowance and other prescribed allowances	Remarks						

Note:

1. In whose tenure and the authority the temporary employees were removed from service that should be mentioned without any fail.
2. There should be endorsement by mentioning accommodative numbers in annexure-5
3. There is necessity of mentioning the names of those employees who were deleted in the pay bill. But, the designations of those posts can be mentioned
4. Separate annexure can be prepared in case of temporary establishment/staff.

Date:

Signature of the Estimate officer and designation

**Form -4**  
**[Continued]**  
**Appendix**

The list containing the details of Cadre strength sanctioned to the authority and if there is any changes afterwards in the cadre strength.

Name of the Department.....

Classification of budget.....(Head of Account) Plan / Non-plan

Pay Scale	00000-00000 Estimate inclusive of appendix-B No. of posts sanctioned	Difference after posts i.e., cancellation of posts / creation	Government Order in respect of posts for the authority	Permanent Posts / Temporary Posts
1	2	3	4	5

Certified that, the details of posts received from the Department are in order and they have been tallied as per G.O.No. \_\_\_\_\_

\*\*Note:- The copies of Government Order should be enclosed to the statement

Principal Secretary to the Government  
.....Department  
Bangalore

**By Order and in the name of the  
Governor of Karnataka**  
MOHAMMED IBRAHIM  
Under Secretary to Government  
Toursim Department

**PR-649**

GOVERNMENT OF KARNATAKA  
(Department of Commercial Taxes)

No. PT/CR-08/JDN/2024-25

Office of the  
Commissioner of Commercial Taxes(K),  
Vanijya Therige Karyalaya, Gandhinagar,  
Bengaluru-09, Dated:22-05-2024.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 7 of the Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976, in the following cases, the following employers are notified of the requirement of production of accounts before the Assessing Authority in support of the return filed by them for the year ending 2020-21, 2021-22, 2022-23 and 2023-24:-

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಮಂಗಳವಾರ, ೨೮, ಮೇ, ೨೦೨೪

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(1) Employers in whose case non-payment or short payment of tax for any period in the year has come to the knowledge of an officer authorized by the State Government in this behalf to make any assessment by or under this Act as provided under section 2(b) of Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976. or

(2) An officer authorized by the State Government to make any assessment has reasons to believe that there is a non-payment or short payment of tax in any case under Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976.

Smt. Shikha C  
Commissioner of Commercial Taxes  
(Karnataka), Bengaluru.

**PR-650**