



**THE
KARNATAKA GOODS AND
SERVICES TAX RULES, 2017
NOTIFICATIONS**

(FOR THE PERIOD FROM)

01-07-2017 TO 31-12-2019

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**GST RULES NOTIFICATIONS
FROM 01-07-2017 to 31-12-2019**

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೧೧
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 611

FINANCE SECRETARIAT

NOTIFICATION (4/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby makes the following rules, namely:-

Chapter I PRELIMINARY

- 1. Short title and Commencement.-** (1) These rules may be called the Karnataka Goods and Services Tax Rules, 2017.
(2) The rules from rule 1 to rule 26 shall be deemed to have come into force with effect from the twenty ninth day of June, 2017.
(3) All the other rules shall come into force with effect from the first day of July, 2017.

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

- (a) "Act" means the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017);
- (b) "Form" means a Form appended to these rules;
- (c) "section" means a section of the Act;
- (d) "Special Economic Zone" shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (Central Act 28 of 2005);
- (e) words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

Chapter II COMPOSITION RULES

3. Intimation for composition levy.- (1) Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of rule 24 and who opts to pay tax under section 10, shall electronically file an intimation in **FORM GST CMP-01**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf:

Provided that where the intimation in **FORM GST CMP-01** is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the said day.

(2) Any person who applies for registration under sub-rule (1) of rule 8 may give an option to pay tax under section 10 in **Part B of FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said section.

(3) Any registered person who opts to pay tax under section 10 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the commencement of the financial year for which the option to pay tax under the aforesaid section is exercised and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of sixty days from the commencement of the relevant financial year.

(4) Any person who files an intimation under sub-rule (1) to pay tax under section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said section, electronically, in **FORM GST CMP-03**, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within a period of sixty days from the date on which the option for composition levy is exercised or within such further period as may be extended by the Commissioner in this behalf.

(5) Any intimation under sub-rule (1) or sub-rule (3) in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

4. Effective date for composition levy.- (1) The option to pay tax under section 10 shall be effective from the beginning of the financial year, where the intimation is filed under sub-rule (3) of rule 3 and the appointed day where the intimation is filed under sub-rule (1) of the said rule.

(2) The intimation under sub-rule (2) of rule 3, shall be considered only after the grant of registration to the applicant and his option to pay tax under section 10 shall be effective from the date fixed under sub-rule (2) or (3) of rule 10.

5. Conditions and restrictions for composition levy.- (1) The person exercising the option to pay tax under section 10 shall comply with the following conditions, namely:-

- (a) he is neither a casual taxable person nor a non-resident taxable person;
- (b) the goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State, where the option is exercised under sub-rule (1) of rule 3;
- (c) the goods held in stock by him have not been purchased from an unregistered supplier and where purchased, he pays the tax under sub-section (4) of section 9;
- (d) he shall pay tax under sub-section (3) or sub-section (4) of section 9 on inward supply of goods or services or both;
- (e) he was not engaged in the manufacture of goods as notified under clause (e) of sub-section (2) of section 10, during the preceding financial year;
- (f) he shall mention the words "composition taxable person, not eligible to collect tax on supplies" at the top of the bill of supply issued by him; and
- (g) he shall mention the words "composition taxable person" on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.

(2) The registered person paying tax under section 10 may not file a fresh intimation every year and he may continue to pay tax under the said section subject to the provisions of the Act and these rules.

6. Validity of composition levy.- (1) The option exercised by a registered person to pay tax under section 10 shall remain valid so long as he satisfies all the conditions mentioned in the said section and under these rules.

(2) The person referred to in sub-rule (1) shall be liable to pay tax under sub-section (1) of section 9 from the day he ceases to satisfy any of the conditions mentioned in section 10 or the provisions of this Chapter and shall issue tax invoice for every taxable supply made thereafter and he shall also file an intimation for withdrawal from the scheme in **FORM GST CMP-04** within seven days of the occurrence of such event.

(3) The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in **FORM GST CMP-04**, duly signed or verified through electronic verification code, electronically on the common portal.

(4) Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10 or has contravened the provisions of the Act or provisions of this Chapter, he may issue a notice to such person in **FORM GST CMP-05** to show cause within fifteen days of the receipt of such notice as to why the option to pay tax under section 10 shall not be denied.

(5) Upon receipt of the reply to the show cause notice issued under sub-rule (4) from the registered person in **FORM GST CMP-06**, the proper officer shall issue an order in **FORM GST CMP-07** within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 from the date of the option or from the date of the event concerning such contravention, as the case may be.

(6) Every person who has furnished an intimation under sub-rule (2) or filed an application for withdrawal under sub-rule (3) or a person in respect of whom an order of withdrawal of option has been passed in **FORM GST CMP-07** under sub-rule (5), may electronically furnish at the common portal, either directly or through a Facilitation Centre notified by the Commissioner, a statement in **FORM GST ITC-01** containing details of the stock of inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option is withdrawn or denied, within a period of thirty days from the date from which the option is withdrawn or from the date of the order passed in **FORM GST CMP-07**, as the case may be.

(7) Any intimation or application for withdrawal under sub-rule (2) or (3) or denial of the option to pay tax under section 10 in accordance with sub-rule (5) in respect of any place of business in any State or Union territory, shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

7. Rate of tax of the composition levy.- The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-

Sl. No.	Category of registered persons	Rate of tax
(1)	(2)	(3)
1.	Manufacturers, other than manufacturers of such goods as may be notified by the Government	one per cent.
2.	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent.
3.	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half per cent.

Chapter III REGISTRATION

8. Application for registration.- (1) Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as “the applicant”) shall, before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State in **Part A** of **FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone:

Provided further that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

(2) (a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes.

(b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and

(c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.

(3) On successful verification of the Permanent Account Number, mobile number and email address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.

(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in **Part B** of **FORM GST REG-01**, duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.

(6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

9. Verification of the application and approval.- (1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of three working days from the date of submission of the application.

(2) Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in **FORM GST REG-03** within a period of three working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in **FORM GST REG-04**, within a period of seven working days from the date of the receipt of such notice.

Explanation.- For the purposes of this sub-rule, the expression “clarification” includes modification or correction of particulars declared in the application for registration, other than Permanent Account Number, State, mobile number and e-mail address declared in **Part A** of **FORM GST REG-01**.

(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.

(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

(5) If the proper officer fails to take any action, -

(a) within a period of three working days from the date of submission of the application; or

(b) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.

10. Issue of registration certificate.- (1) Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 9, a certificate of registration in **FORM GST REG-06** showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned subject to the following characters, namely:-

(a) two characters for the State code;

(b) ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number;

(c) two characters for the entity code; and

(d) one checksum character.

(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of thirty days from such date.

(3) Where an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 9.

(4) Every certificate of registration shall be duly signed or verified through electronic verification code by the proper officer under the Act.

(5) Where the registration has been granted under sub-rule (5) of rule 9, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), duly signed or verified through electronic verification code, shall be made available to him on the common portal, within a period of three days after the expiry of the period specified in sub-rule (5) of rule 9.

11. Separate registration for multiple business verticals within a State.- (1) Any person having multiple business verticals within the State, requiring a separate registration for any of its business verticals under subsection (2) of section 25 shall be granted separate registration in respect of each of the verticals subject to the following conditions, namely:-

(a) such person has more than one business vertical as defined in clause (18) of section 2;

(b) the business vertical of a taxable person shall not be granted registration to pay tax under section 10 if any one of the other business verticals of the same person is paying tax under section 9;

(c) all separately registered business verticals of such person shall pay tax under the Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply.

Explanation.- For the purposes of clause (b), it is hereby clarified that where any business vertical of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other business verticals of the said person shall become ineligible to pay tax under the said section.

(2) A registered person eligible to obtain separate registration for business verticals may submit a separate application in **FORM GST REG-01** in respect of each such vertical.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.

12. Grant of registration to persons required to deduct tax at source or to collect tax at source.-

(1) Any person required to deduct tax in accordance with the provisions of section 51 or a person required to collect tax at source in accordance with the provisions of section 52 shall

electronically submit an application, duly signed or verified through electronic verification code, in **FORM GST REG-07** for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The proper officer may grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within a period of three working days from the date of submission of the application.

(3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in **FORM GST REG-08**:

Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration.

13. Grant of registration to non-resident taxable person.- (1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in **FORM GST REG-09**, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) of rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.

(4) The application for registration made by a non-resident taxable person shall be duly signed or verified through electronic verification code by his authorised signatory who shall be a person resident in India having a valid Permanent Account Number.

14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient.- (1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through electronic verification code, in **FORM GST REG-10**, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The applicant referred to in sub-rule (1) shall be granted registration, in **FORM GST REG-06**, subject to such conditions and restrictions and by such officer as may be notified by the Government on the recommendations of the Council.

15. Extension in period of operation by casual taxable person and non-resident taxable person.-

(1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in **FORM GST REG-11** shall be submitted electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.

(2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.

16. Suo moto registration.- (1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under

the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in **FORM GST REG-12**.

(2) The registration granted under sub-rule (1) shall be effective from the date of such order granting registration.

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 8 or rule 12:

Provided that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority.

(4) The provisions of rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, *mutatis mutandis*, apply to an application submitted under sub-rule (3).

(5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be effective from the date of the order granting registration under sub-rule(1).

17. Assignment of Unique Identity Number to certain special entities.- (1) Every person required to be granted a Unique Identity Number in accordance with the provisions of subsection (9) of section 25 may submit an application electronically in **FORM GST REG-13**, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The proper officer may, upon submission of an application in **FORM GST REG-13** or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in **FORM GST REG-06** within a period of three working days from the date of the submission of the application.

18. Display of registration certificate and Goods and Services Tax Identification Number on the name board.- (1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.

(2) Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

19. Amendment of registration.- (1) Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01** or **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or for Unique Identity Number in **FORM GST-REG-13**, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in **FORM GST REG-14**, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that –

- (a) where the change relates to,-
 - (i) legal name of business;
 - (ii) address of the principal place of business or any additional place(s) of business; or
 - (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-

which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14** and issue an

order in **FORM GST REG-15** electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment;

- (b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account Number;
- (c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in **FORM GST REG- 14** on the common portal;
- (d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**:

Provided further that any change in the mobile number or e-mail address of the authorised signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under sub-rule (2) of rule 8.

(2) Where the proper officer is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14**, serve a notice in **FORM GST REG-03**, requiring the registered person to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.

(3) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (2), in **FORM GST REG-04**, within a period of seven working days from the date of the service of the said notice.

(4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in **FORM GST REG -05**.

(5) If the proper officer fails to take any action,-

- (a) within a period of fifteen working days from the date of submission of the application, or
- (b) within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3),

the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.

20. Application for cancellation of registration.- A registered person, other than a person to whom a registration has been granted under rule 12 or a person to whom a Unique Identity Number has been granted under rule 17, seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in **FORM GST REG-16**, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for the cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.

21. Registration to be cancelled in certain cases.-The registration granted to a person is liable to be cancelled, if the said person,-

- (a) does not conduct any business from the declared place of business; or

- (b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or
- (c) violates the provisions of section 171 of the Act or the rules made thereunder.

22. Cancellation of registration.- (1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in **FORM GST REG-17**, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM REG-18** within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within a period of thirty days from the date of application submitted under rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under subsection (5) of section 29.

(4) Where the reply furnished under sub-rule (2) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG -20**.

(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

23. Revocation of cancellation of registration.- (1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

- (2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22** within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG-23** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in **FORM GST REG-24**.

(4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

24. Migration of persons registered under the existing law.-(1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of the Income-tax Act, 1961 (Central Act 43 of 1961) shall enrol on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.

(b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:

Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act:

(2) (a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-26**, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Commissioner in this behalf.

(c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered person electronically on the common portal.

(3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in **FORM GST REG-27** and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in **FORM GST REG-28**:

Provided that the show cause notice issued in **FORM GST REG- 27** can be withdrawn by issuing an order in **FORM GST REG-20**, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

(4) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.

(5) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, within a period of thirty days from the appointed day, at his option, submit an application electronically in **FORM GST REG-29** at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

25. Physical verification of business premises in certain cases.- Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal within a period of fifteen working days following the date of such verification.

26. Method of authentication.- (1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf: Provided that a registered person registered under the provisions of the Companies Act, 2013 (Central Act 18 of 2013) shall furnish the documents or application verified through digital signature certificate.

(2) Each document including the return furnished online shall be signed or verified through electronic verification code-

- (a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
- (b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;
- (c) in the case of a company, by the chief executive officer or authorised signatory thereof;
- (d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;
- (e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;
- (f) in the case of any other association, by any member of the association or persons or authorised signatory thereof;
- (g) in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or
- (h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48.

(3) All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate specified under the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000).

Chapter IV **Determination of Value of Supply**

27. Value of supply of goods or services where the consideration is not wholly in money.-

Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall,-

- (a) be the open market value of such supply;
- (b) if the open market value is not available under clause (a), be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply;
- (c) if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and quality;
- (d) if the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.

Illustration:

- (1) *Where a new phone is supplied for twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is twenty four thousand rupees, the open market value of the new phone is twenty four thousand rupees.*
- (2) *Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand rupees but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupees.*

28. Value of supply of goods or services or both between distinct or related persons, other than through an agent.-The value of the supply of goods or services or both between distinct persons as specified in sub-section (4) and (5) of section 25 or where the supplier and recipient are related, other than where the supply is made through an agent, shall-

- (a) be the open market value of such supply;
- (b) if the open market value is not available, be the value of supply of goods or services of like kind and quality;
- (c) if the value is not determinable under clause (a) or (b), be the value as determined by the application of rule 30 or rule 31, in that order:

Provided that where the goods are intended for further supply as such by the recipient, the value shall, at the option of the supplier, be an amount equivalent to ninety percent of the price charged

for the supply of goods of like kind and quality by the recipient to his customer not being a related person:

Provided further that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the open market value of the goods or services.

29. Value of supply of goods made or received through an agent.—The value of supply of goods between the principal and his agent shall—

(a) be the open market value of the goods being supplied, or at the option of the supplier, be ninety percent of the price charged for the supply of goods of like kind and quality by the recipient to his customer not being a related person, where the goods are intended for further supply by the said recipient.

Illustration: A principal supplies groundnut to his agent and the agent is supplying groundnuts of like kind and quality in subsequent supplies at a price of five thousand rupees per quintal on the day of the supply. Another independent supplier is supplying groundnuts of like kind and quality to the said agent at the price of four thousand five hundred and fifty rupees per quintal. The value of the supply made by the principal shall be four thousand five hundred and fifty rupees per quintal or where he exercises the option, the value shall be 90 per cent. of five thousand rupees i.e., four thousand five hundred rupees per quintal.

(b) where the value of a supply is not determinable under clause (a), the same shall be determined by the application of rule 30 or rule 31 in that order.

30. Value of supply of goods or services or both based on cost.—Where the value of a supply of goods or services or both is not determinable by any of the preceding rules of this Chapter, the value shall be one hundred and ten percent of the cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services.

31. Residual method for determination of value of supply of goods or services or both.—Where the value of supply of goods or services or both cannot be determined under rules 27 to 30, the same shall be determined using reasonable means consistent with the principles and the general provisions of section 15 and the provisions of this Chapter:

Provided that in the case of supply of services, the supplier may opt for this rule, ignoring rule 30.

32. Determination of value in respect of certain supplies.—(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall, at the option of the supplier, be determined in the manner provided hereinafter.

(2) The value of supply of services in relation to the purchase or sale of foreign currency, including money changing, shall be determined by the supplier of services in the following manner, namely:—

(a) for a currency, when exchanged from, or to, Indian Rupees, the value shall be equal to the difference in the buying rate or the selling rate, as the case may be, and the Reserve Bank of India reference rate for that currency at that time, multiplied by the total units of currency:

Provided that in case where the Reserve Bank of India reference rate for a currency is not available, the value shall be one per cent. of the gross amount of Indian Rupees provided or received by the person changing the money:

Provided further that in case where neither of the currencies exchanged is Indian Rupees, the value shall be equal to one per cent. of the lesser of the two amounts the person changing the money would have received by converting any of the two currencies into Indian Rupee on that day at the reference rate provided by the Reserve Bank of India.

Provided also that a person supplying the services may exercise the option to ascertain the value in terms of clause (b) for a financial year and such option shall not be withdrawn during the remaining part of that financial year.

(b) At the option of the supplier of services, the value in relation to the supply of foreign currency, including money changing, shall be deemed to be—

- (i) one per cent. of the gross amount of currency exchanged for an amount up to one lakh rupees, subject to a minimum amount of two hundred and fifty rupees;
- (ii) one thousand rupees and half of a per cent. of the gross amount of currency exchanged for an amount exceeding one lakh rupees and up to ten lakh rupees; and
- (iii) five thousand and five hundred rupees and one tenth of a per cent. of the gross amount of currency exchanged for an amount exceeding ten lakh rupees, subject to a maximum amount of sixty thousand rupees.

(3) The value of the supply of services in relation to booking of tickets for travel by air provided by an air travel agent shall be deemed to be an amount calculated at the rate of five per cent. of the basic fare in the case of domestic bookings, and at the rate of ten per cent. of the basic fare in the case of international bookings of passage for travel by air.

Explanation.- For the purposes of this sub-rule, the expression “basic fare” means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.

(4) The value of supply of services in relation to life insurance business shall be,-

- (a) the gross premium charged from a policy holder reduced by the amount allocated for investment, or savings on behalf of the policy holder, if such an amount is intimated to the policy holder at the time of supply of service;
- (b) in case of single premium annuity policies other than (a), ten per cent. of single premium charged from the policy holder; or
- (c) in all other cases, twenty five per cent. of the premium charged from the policy holder in the first year and twelve and a half per cent. of the premium charged from the policy holder in subsequent years:

Provided that nothing contained in this sub-rule shall apply where the entire premium paid by the policy holder is only towards the risk cover in life insurance.

(5) Where a taxable supply is provided by a person dealing in buying and selling of second hand goods i.e., used goods as such or after such minor processing which does not change the nature of the goods and where no input tax credit has been availed on the purchase of such goods, the value of supply shall be the difference between the selling price and the purchase price and where the value of such supply is negative, it shall be ignored:

Provided that the purchase value of goods repossessed from a defaulting borrower, who is not registered, for the purpose of recovery of a loan or debt shall be deemed to be the purchase price of such goods by the defaulting borrower reduced by five percentage points for every quarter or part thereof, between the date of purchase and the date of disposal by the person making such repossession.

(6) The value of a token, or a voucher, or a coupon, or a stamp (other than postage stamp) which is redeemable against a supply of goods or services or both shall be equal to the money value of the goods or services or both redeemable against such token, voucher, coupon, or stamp.

(7) The value of taxable services provided by such class of service providers as may be notified by the Government, on the recommendations of the Council, as referred to in paragraph 2 of Schedule I of the said Act between distinct persons as referred to in section 25, where input tax credit is available, shall be deemed to be NIL.

33. Value of supply of services in case of pure agent.- Notwithstanding anything contained in the provisions of this Chapter, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied, namely,-

- (i) the supplier acts as a pure agent of the recipient of the supply, when he makes the payment to the third party on authorisation by such recipient;
- (ii) the payment made by the pure agent on behalf of the recipient of supply has been separately indicated in the invoice issued by the pure agent to the recipient of service; and
- (iii) the supplies procured by the pure agent from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

Explanation.- For the purposes of this rule, the expression “pure agent” means a person who-

- (a) enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;
- (b) neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;
- (c) does not use for his own interest such goods or services so procured; and
- (d) receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.

Illustration.- Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees. Therefore, A’s recovery of such expenses is a disbursement and not part of the value of supply made by A to B.

34. Rate of exchange of currency, other than Indian rupees, for determination of value.-

The rate of exchange for the determination of the value of taxable goods or services or both shall be the applicable reference rate for that currency as determined by the Reserve Bank of India on the

date of time of supply in respect of such supply in terms of section 12 or, as the case may be, section 13 of the Act.

35. Value of supply inclusive of integrated tax, central tax, State tax, Union territory tax.-

Where the value of supply is inclusive of integrated tax or, as the case may be, central tax, State tax, Union territory tax, the tax amount shall be determined in the following manner, namely,-

Tax amount = (Value inclusive of taxes X tax rate in % of IGST or, as the case may be, CGST, SGST or UTGST) ÷ (100+ sum of tax rates, as applicable, in %)

Explanation.- For the purposes of the provisions of this Chapter, the expressions-

(a) “open market value” of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;

(b) “supply of goods or services or both of like kind and quality” means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.

Chapter V Input Tax Credit

36. Documentary requirements and conditions for claiming input tax credit.- (1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-

- (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
- (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;
- (c) a debit note issued by a supplier in accordance with the provisions of section 34;
- (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
- (e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

(2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in Chapter VI are contained in the said document, and the relevant information, as contained in the said document, is furnished in **FORM GSTR-2** by such person.

(3) No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts.

37. Reversal of input tax credit in the case of non-payment of consideration.- (1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, but fails to pay to the supplier thereof, the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section (2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such amount not paid to the supplier in **FORM GSTR-2** for the month immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.

(2) The amount of input tax credit referred to in sub-rule (1) shall be added to the output tax liability of the registered person for the month in which the details are furnished.

(3) The registered person shall be liable to pay interest at the rate notified under sub-section (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability, as mentioned in sub-rule (2), is paid.

(4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for re-availing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter that had been reversed earlier.

38. Claim of credit by a banking company or a financial institution.- A banking company or a financial institution, including a non-banking financial company, engaged in the supply of services by way of accepting deposits or extending loans or advances that chooses not to comply with the provisions of sub-section (2) of section 17, in accordance with the option permitted under sub-section (4) of that section, shall follow the following procedure, namely,-

- (a) the said company or institution shall not avail the credit of,-
 - (i) the tax paid on inputs and input services that are used for non-business purposes; and
 - (ii) the credit attributable to the supplies specified in sub-section (5) of section 17, in **FORM GSTR-2**;
- (b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of section 17 and not covered under clause (a);
- (c) fifty per cent. of the remaining amount of input tax shall be the input tax credit admissible to the company or the institution and shall be furnished in **FORM GSTR-2**;
- (d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution.

39. Procedure for distribution of input tax credit by Input Service Distributor.- (1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely,-

- (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in **FORM GSTR-6** in accordance with the provisions of Chapter VIII of these rules;
- (b) the Input Service Distributor shall, in accordance with the provisions of clause (d), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;
- (c) the input tax credit on account of central tax, state tax, union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d);
- (d) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) of sub-section (2) of section 20 to one of the recipients 'R₁', whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipient(s) who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, "C₁", to be calculated by applying the following formula -

$$C_1 = (t_1 \div T) \times C$$

where,

"C" is the amount of credit to be distributed,

"t₁" is the turnover, as referred to in section 20, of person R₁ during the relevant period, and

"T" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of section 20;

(e) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;

(f) the input tax credit on account of central tax and State tax or Union territory tax shall-

(i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively;

(ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient in accordance with clause (d);

(g) the Input Service Distributor shall issue an Input Service Distributor invoice, as prescribed in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit;

(h) the Input Service Distributor shall issue an Input Service Distributor credit note, as prescribed in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;

(i) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (f) and the amount attributable to any recipient shall be calculated in the manner provided in clause (d) and such credit shall be distributed in the month in which the debit note is included in the return in **FORM GSTR-6**;

(j) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (d), and the amount so apportioned shall be-

(i) reduced from the amount to be distributed in the month in which the credit note is included in the return in **FORM GSTR-6**; or

(ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.

(2) If the amount of input tax credit distributed by an Input Service Distributor is reduced later on for any other reason for any of the recipients, including that it was distributed to a wrong recipient by the Input Service Distributor, the process specified in clause (j) of sub-rule (1) shall apply, *mutatis mutandis*, for reduction of credit.

(3) Subject to sub-rule (2), the Input Service Distributor shall, on the basis of the Input Service Distributor credit note specified in clause (h) of sub-rule (1), issue an Input Service Distributor invoice to the recipient entitled to such credit and include the Input Service Distributor credit note and the Input Service Distributor invoice in the return in **FORM GSTR-6** for the month in which such credit note and invoice was issued.

40. Manner of claiming credit in special circumstances.- (1) The input tax credit claimed in accordance with the provisions of sub-section (1) of section 18 on the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or the credit claimed on capital goods in accordance with the provisions of clauses (c) and (d) of the said sub-section, shall be subject to the following conditions, namely,-

(a) the input tax credit on capital goods, in terms of clauses (c) and (d) of sub-section (1) of section 18, shall be claimed after reducing the tax paid on such capital goods by five

percentage points per quarter of a year or part thereof from the date of the invoice or such other documents on which the capital goods were received by the taxable person.

(b) the registered person shall within a period of thirty days from the date of his becoming eligible to avail the input tax credit under sub-section (1) of section 18 shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid;

(c) the declaration under clause (b) shall clearly specify the details relating to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock, or as the case may be, capital goods—

(i) on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of the Act, in the case of a claim under clause (a) of sub-section (1) of section 18;

(ii) on the day immediately preceding the date of the grant of registration, in the case of a claim under clause (b) of sub-section (1) of section 18;

(iii) on the day immediately preceding the date from which he becomes liable to pay tax under section 9, in the case of a claim under clause (c) of sub-section (1) of section 18;

(iv) on the day immediately preceding the date from which the supplies made by the registered person becomes taxable, in the case of a claim under clause (d) of sub-section (1) of section 18;

(d) the details furnished in the declaration under clause (b) shall be duly certified by a practicing chartered accountant or a cost accountant if the aggregate value of the claim on account of central tax, State tax, Union territory tax and integrated tax exceeds two lakh rupees;

(e) the input tax credit claimed in accordance with the provisions of clauses (c) and (d) of sub-section (1) of section 18 shall be verified with the corresponding details furnished by the corresponding supplier in **FORM GSTR-1** or as the case may be, in **FORM GSTR-4**, on the common portal.

(2) The amount of credit in the case of supply of capital goods or plant and machinery, for the purposes of sub-section (6) of section 18, shall be calculated by reducing the input tax on the said goods at the rate of five percentage points for every quarter or part thereof from the date of the issue of the invoice for such goods.

41. Transfer of credit on sale, merger, amalgamation, lease or transfer of a business.- (1) A registered person shall, in the event of sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of business for any reason, furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in **FORM GST ITC-02**, electronically on the common portal along with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee:

Provided that in the case of demerger, the input tax credit shall be apportioned in the ratio of the value of assets of the new units as specified in the demerger scheme.

(2) The transferor shall also submit a copy of a certificate issued by a practicing chartered accountant or cost accountant certifying that the sale, merger, de-merger, amalgamation, lease or transfer of business has been done with a specific provision for the transfer of liabilities.

(3) The transferee shall, on the common portal, accept the details so furnished by the transferor and, upon such acceptance, the un-utilized credit specified in **FORM GST ITC-02** shall be credited to his electronic credit ledger.

(4) The inputs and capital goods so transferred shall be duly accounted for by the transferee in his books of account.

42. Manner of determination of input tax credit in respect of inputs or input services and reversal thereof.- (1) The input tax credit in respect of inputs or input services, which attract the provisions of sub-section (1) or sub-section (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

(a) the total input tax involved on inputs and input services in a tax period, be denoted as 'T';

(b) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for the purposes other than business, be denoted as 'T₁';

(c) the amount of input tax, out of 'T', attributable to inputs and input services intended to be used exclusively for effecting exempt supplies, be denoted as 'T₂';

(d) the amount of input tax, out of 'T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17, be denoted as 'T₃';

(e) the amount of input tax credit credited to the electronic credit ledger of registered person, be denoted as 'C₁' and calculated as-

$$C_1 = T - (T_1 + T_2 + T_3);$$

(f) the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies, be denoted as 'T₄';

(g) 'T₁', 'T₂', 'T₃' and 'T₄' shall be determined and declared by the registered person at the invoice level in **FORM GSTR-2**;

(h) input tax credit left after attribution of input tax credit under clause (g) shall be called common credit, be denoted as 'C₂' and calculated as-

$$C_2 = C_1 - T_4;$$

(i) the amount of input tax credit attributable towards exempt supplies, be denoted as 'D₁' and calculated as-

$$D_1 = (E \div F) \times C_2$$

where,

'E' is the aggregate value of exempt supplies during the tax period, and

'F' is the total turnover in the State of the registered person during the tax period:

Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

Explanation: For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

(j) the amount of credit attributable to non-business purposes if common inputs and input services are used partly for business and partly for non-business purposes, be denoted as 'D₂', and shall be equal to five per cent. of C₂; and

(k) the remainder of the common credit shall be the eligible input tax credit attributed to the purposes of business and for effecting supplies other than exempted supplies but including zero rated supplies and shall be denoted as 'C₃', where,-

$$C_3 = C_2 - (D_1 + D_2);$$

(l) the amount 'C₃' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax;

(m) the amount equal to aggregate of 'D₁' and 'D₂' shall be added to the output tax liability of the registered person:

Provided that where the amount of input tax relating to inputs or input services used partly for the purposes other than business and partly for effecting exempt supplies has been identified and segregated at the invoice level by the registered person, the same shall be included in 'T₁' and 'T₂' respectively, and the remaining amount of credit on such inputs or input services shall be included in 'T₄'.

(2) The input tax credit determined under sub-rule (1) shall be calculated finally for the financial year before the due date for furnishing of the return for the month of September following the end of the financial year to which such credit relates, in the manner specified in the said sub-rule and-

(a) where the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂', such excess shall be added to the output tax liability of the registered person in the month not later than the month of September following the end of the financial year to which such credit relates and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D₁' and 'D₂' exceeds the aggregate of the amounts calculated finally in respect of 'D₁' and 'D₂', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year to which such credit relates.

43. Manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases.- (1) Subject to the provisions of sub-section (3) of section 16, the input tax credit in respect of capital goods, which attract the provisions of sub-sections (1) and (2) of section 17, being partly used for the purposes of business and partly for other purposes, or partly used for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, shall be attributed to the purposes of business or for effecting taxable supplies in the following manner, namely,-

(a) the amount of input tax in respect of capital goods used or intended to be used exclusively for non-business purposes or used or intended to be used exclusively for effecting exempt supplies shall be indicated in **FORM GSTR-2** and shall not be credited to his electronic credit ledger;

(b) the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero-rated supplies shall be indicated in **FORM GSTR-2** and shall be credited to the electronic credit ledger;

(c) the amount of input tax in respect of capital goods not covered under clauses (a) and (b), denoted as 'A', shall be credited to the electronic credit ledger and the useful life of such goods shall be taken as five years from the date of the invoice for such goods:

Provided that where any capital goods earlier covered under clause (a) is subsequently covered under this clause, the value of 'A' shall be arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof and the amount 'A' shall be credited to the electronic credit ledger;

Explanation.- An item of capital goods declared under clause (a) on its receipt shall not attract the provisions of sub-section (4) of section 18, if it is subsequently covered under this clause.

(d) the aggregate of the amounts of 'A' credited to the electronic credit ledger under clause (c), to be denoted as 'T_c', shall be the common credit in respect of capital goods for a tax period:

Provided that where any capital goods earlier covered under clause (b) is subsequently covered under clause (c), the value of 'A' arrived at by reducing the input tax at the rate of five percentage points for every quarter or part thereof shall be added to the aggregate value 'T_c';

(e) the amount of input tax credit attributable to a tax period on common capital goods during their useful life, be denoted as 'T_m' and calculated as-

$$T_m = T_c \div 60$$

(f) the amount of input tax credit, at the beginning of a tax period, on all common capital goods whose useful life remains during the tax period, be denoted as 'T_r' and shall be the aggregate of 'T_m' for all such capital goods;

(g) the amount of common credit attributable towards exempted supplies, be denoted as 'T_e', and calculated as-

$$T_e = (E \div F) \times T_r$$

where,

'E' is the aggregate value of exempt supplies, made, during the tax period, and

'F' is the total turnover of the registered person during the tax period:

Provided that where the registered person does not have any turnover during the said tax period or the aforesaid information is not available, the value of 'E/F' shall be calculated by taking values of 'E' and 'F' of the last tax period for which the details of such turnover are available, previous to the month during which the said value of 'E/F' is to be calculated;

Explanation.- For the purposes of this clause, it is hereby clarified that the aggregate value of exempt supplies and the total turnover shall exclude the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule;

(h) the amount T_e along with the applicable interest shall, during every tax period of the useful life of the concerned capital goods, be added to the output tax liability of the person making such claim of credit.

(2) The amount T_e shall be computed separately for central tax, State tax, Union territory tax and integrated tax.

44. Manner of reversal of credit under special circumstances.- (1) The amount of input tax credit relating to inputs held in stock, inputs contained in semi-finished and finished goods held in stock, and capital goods held in stock shall, for the purposes of sub-section (4) of section 18 or sub-section (5) of section 29, be determined in the following manner, namely,-

(a) for inputs held in stock and inputs contained in semi-finished and finished goods held in stock, the input tax credit shall be calculated proportionately on the basis of the corresponding invoices on which credit had been availed by the registered taxable person on such inputs;

(b) for capital goods held in stock, the input tax credit involved in the remaining useful life in months shall be computed on pro-rata basis, taking the useful life as five years.

Illustration

Capital goods have been in use for 4 years, 6 month and 15 days.

The useful remaining life in months= 5 months ignoring a part of the month

Input tax credit taken on such capital goods= C

Input tax credit attributable to remaining useful life= C multiplied by 5/60

(2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of integrated tax and central tax.

(3) Where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount under sub-rule (1) based on the prevailing market price of the goods on the effective date of the occurrence of any of the events specified in sub-section (4) of section 18 or, as the case may be, sub-section (5) of section 29.

(4) The amount determined under sub-rule (1) shall form part of the output tax liability of the registered person and the details of the amount shall be furnished in **FORM GST ITC-03**, where

such amount relates to any event specified in sub-section (4) of section 18 and in **FORM GSTR-10**, where such amount relates to the cancellation of registration.

(5) The details furnished in accordance with sub-rule (3) shall be duly certified by a practicing chartered accountant or cost accountant.

(6) The amount of input tax credit for the purposes of sub-section (6) of section 18 relating to capital goods shall be determined in the same manner as specified in clause (b) of sub-rule (1) and the amount shall be determined separately for input tax credit of IGST and CGST:

Provided that where the amount so determined is more than the tax determined on the transaction value of the capital goods, the amount determined shall form part of the output tax liability and the same shall be furnished in **FORM GSTR-1**.

45. Conditions and restrictions in respect of inputs and capital goods sent to the job worker.-

(1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker.

(2) The challan issued by the principal to the job worker shall contain the details specified in rule 55.

(3) The details of challan in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in **FORM GST ITC-04** furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter.

(4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in **FORM GSTR-1** and the principal shall be liable to pay the tax along with applicable interest.

Explanation.- For the purposes of this Chapter,-

(1) the expressions “capital goods” shall include “plant and machinery” as defined in the Explanation to section 17;

(2) for determining the value of an exempt supply as referred to in sub-section (3) of section 17-

(a) the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and

(b) the value of security shall be taken as one per cent. of the sale value of such security.

Chapter VI TAX INVOICE, CREDIT AND DEBIT NOTES

46. Tax invoice.- Subject to rule 54, a tax invoice referred to in section 31 shall be issued by the registered person containing the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;

- (f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
- (g) Harmonised System of Nomenclature code for goods or services;
- (h) description of goods or services;
- (i) quantity in case of goods and unit or Unique Quantity Code thereof;
- (j) total value of supply of goods or services or both;
- (k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- (l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- (o) address of delivery where the same is different from the place of supply;
- (p) whether the tax is payable on reverse charge basis; and
- (q) signature or digital signature of the supplier or his authorised representative:

Provided that the Commission may, on the recommendations of the Council, by notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention, for such period as may be specified in the said notification; and
- (ii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services, for such period as may be specified in the said notification:

Provided further that where an invoice is required to be issued under clause (f) of sub-section (3) of section 31, a registered person may issue a consolidated invoice at the end of a month for supplies covered under sub-section (4) of section 9, the aggregate value of such supplies exceeds rupees five thousand in a day from any or all the suppliers:

Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination:

Provided also that a registered person may not issue a tax invoice in accordance with the provisions of clause (b) of sub-section (3) of section 31 subject to the following conditions, namely,-

- (a) the recipient is not a registered person; and
- (b) the recipient does not require such invoice, and shall issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies.

47. Time limit for issuing tax invoice.- The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service:

Provided that where the supplier of services is an insurer or a banking company or a financial institution, including a non-banking financial company, the period within which the invoice or any document in lieu thereof is to be issued shall be forty five days from the date of the supply of service:

Provided further that an insurer or a banking company or a financial institution, including a non-banking financial company, or a telecom operator, or any other class of supplier of services as may be notified by the Government on the recommendations of the Council, making taxable supplies of services between distinct persons as specified in section 25, may issue the invoice before or at the time such supplier records the same in his books of account or before the expiry of the quarter during which the supply was made.

48. Manner of issuing invoice.- (1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.

(2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,-

- (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
- (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.

(3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in **FORM GSTR-1**.

49. Bill of supply.- A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) Harmonised System of Nomenclature Code for goods or services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorised representative:

Provided that the provisos to rule 46 shall, *mutatis mutandis*, apply to the bill of supply issued under this rule:

Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.

50. Receipt voucher.- A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) description of goods or services;
- (f) amount of advance taken;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative:

Provided that where at the time of receipt of advance,-

- (i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;
- (ii) the nature of supply is not determinable, the same shall be treated as inter-State supply.

51. Refund voucher.- A refund voucher referred to in clause (e) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) number and date of receipt voucher issued in accordance with the provisions of rule 50;
- (f) description of goods or services in respect of which refund is made;
- (g) amount of refund made;
- (h) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) amount of tax paid in respect of such goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (j) whether the tax is payable on reverse charge basis; and
- (k) signature or digital signature of the supplier or his authorised representative.

52. Payment voucher.- A payment voucher referred to in clause (g) of sub-section (3) of section 31 shall contain the following particulars, namely:-

- (a) name, address and Goods and Services Tax Identification Number of the supplier if registered;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number of the recipient;
- (e) description of goods or services;
- (f) amount paid;
- (g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- (h) amount of tax payable in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- (i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce; and
- (j) signature or digital signature of the supplier or his authorised representative.

53. Revised tax invoice and credit or debit notes.- (1) A revised tax invoice referred to in section 31 and credit or debit notes referred to in section 34 shall contain the following particulars, namely:-

- (a) the word “Revised Invoice”, wherever applicable, indicated prominently;
- (b) name, address and Goods and Services Tax Identification Number of the supplier;
- (c) nature of the document;
- (d) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (e) date of issue of the document;
- (f) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (g) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (h) serial number and date of the corresponding tax invoice or, as the case may be, bill of supply;
- (i) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (j) signature or digital signature of the supplier or his authorised representative.

(2) Every registered person who has been granted registration with effect from a date earlier than the date of issuance of certificate of registration to him, may issue revised tax invoices in respect of taxable supplies effected during the period starting from the effective date of registration till the date of the issuance of the certificate of registration:

Provided that the registered person may issue a consolidated revised tax invoice in respect of all taxable supplies made to a recipient who is not registered under the Act during such period:

Provided further that in the case of inter-State supplies, where the value of a supply does not exceed two lakh and fifty thousand rupees, a consolidated revised invoice may be issued separately in respect of all the recipients located in a State, who are not registered under the Act.

(3) Any invoice or debit note issued in pursuance of any tax payable in accordance with the provisions of section 74 or section 129 or section 130 shall prominently contain the words "INPUT TAX CREDIT NOT ADMISSIBLE".

54. Tax invoice in special cases.- (1) An Input Service Distributor invoice or, as the case may be, an Input Service Distributor credit note issued by an Input Service Distributor shall contain the following details:-

- (a) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as- "-", "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number of the recipient to whom the credit is distributed;
- (e) amount of the credit distributed; and
- (f) signature or digital signature of the Input Service Distributor or his authorised representative:

Provided that where the Input Service Distributor is an office of a banking company or a financial institution, including a non-banking financial company, a tax invoice shall include any document in lieu thereof, by whatever name called, whether or not serially numbered but containing the information as mentioned above.

(2) Where the supplier of taxable service is an insurer or a banking company or a financial institution, including a non-banking financial company, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, whether issued or made available, physically or electronically whether or not serially numbered, and whether or not containing the address of the recipient of taxable service but containing other information as mentioned under rule 46.

(3) Where the supplier of taxable service is a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage, the said supplier shall issue a tax invoice or any other document in lieu thereof, by whatever name called, containing the gross weight of the consignment, name of the consigner and the consignee, registration number of goods carriage in which the goods are transported, details of goods transported, details of place of origin and destination, Goods and Services Tax Identification Number of the person liable for paying tax whether as consigner, consignee or goods transport agency, and also containing other information as mentioned under rule 46.

(4) Where the supplier of taxable service is supplying passenger transportation service, a tax invoice shall include ticket in any form, by whatever name called, whether or not serially numbered, and whether or not containing the address of the recipient of service but containing other information as mentioned under rule 46.

(5) The provisions of sub-rule (2) or sub-rule (4) shall apply, *mutatis mutandis*, to the documents issued under rule 49 or rule 50 or rule 51 or rule 52 or rule 53.

55. Transportation of goods without issue of invoice.- (1) For the purposes of-

- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
- (b) transportation of goods for job work,
- (c) transportation of goods for reasons other than by way of supply, or
- (d) such other supplies as may be notified by the Board,

the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely:-

- (i) date and number of the delivery challan;
- (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;
- (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
- (iv) Harmonised System of Nomenclature code and description of goods;
- (v) quantity (provisional, where the exact quantity being supplied is not known);
- (vi) taxable value;
- (vii) tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;
- (viii) place of supply, in case of inter-State movement; and
- (ix) signature.

(2) The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:–

- (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.

(3) Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in rule 138.

(4) Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.

(5) Where the goods are being transported in a semi knocked down or completely knocked down condition -

- (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- (d) the original copy of the invoice shall be sent along with the last consignment.

Chapter VII

Accounts and Records

56. Maintenance of accounts by registered persons.– (1) Every registered person shall keep and maintain, in addition to the particulars mentioned in sub-section (1) of section 35, a true and correct account of the goods or services imported or exported or of supplies attracting payment of tax on reverse charge along with the relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers and refund vouchers.

(2) Every registered person, other than a person paying tax under section 10, shall maintain the accounts of stock in respect of goods received and supplied by him, and such accounts shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.

(3) Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.

(4) Every registered person, other than a person paying tax under section 10, shall keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of sub-section (3) and sub-section (4) of section 9), tax collected and paid, input tax,

input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.

(5) Every registered person shall keep the particulars of -

- (a) names and complete addresses of suppliers from whom he has received the goods or services chargeable to tax under the Act;
- (b) names and complete addresses of the persons to whom he has supplied goods or services, where required under the provisions of this Chapter;
- (c) the complete address of the premises where goods are stored by him, including goods stored during transit along with the particulars of the stock stored therein.

(6) If any taxable goods are found to be stored at any place(s) other than those declared under sub-rule (5) without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.

(7) Every registered person shall keep the books of account at the principal place of business and books of account relating to additional place of business mentioned in his certificate of registration and such books of account shall include any electronic form of data stored on any electronic device.

(8) Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter, the correct entry shall be recorded and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained.

(9) Each volume of books of account maintained manually by the registered person shall be serially numbered.

(10) Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person.

(11) Every agent referred to in clause (5) of section 2 shall maintain accounts depicting the,-

- (a) particulars of authorisation received by him from each principal to receive or supply goods or services on behalf of such principal separately;
- (b) particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;
- (c) particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;
- (d) details of accounts furnished to every principal; and
- (e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.

(12) Every registered person manufacturing goods shall maintain monthly production accounts, showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.

(13) Every registered person supplying services shall maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilised and the services supplied.

(14) Every registered person executing works contract shall keep separate accounts for works contract showing -

- (a) the names and addresses of the persons on whose behalf the works contract is executed;
- (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;

- (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
- (d) the details of payment received in respect of each works contract; and
- (e) the names and addresses of suppliers from whom he received goods or services.

(15) The records under the provisions of this Chapter may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature.

(16) Accounts maintained by the registered person together with all invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for the period as provided in section 36 and shall, where such accounts and documents are maintained manually, be kept at every related place of business mentioned in the certificate of registration and shall be accessible at every related place of business where such accounts and documents are maintained digitally.

(17) Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.

(18) Every registered person shall, on demand, produce the books of accounts which he is required to maintain under any law for the time being in force.

57. Generation and maintenance of electronic records.-(1) Proper electronic back-up of records shall be maintained and preserved in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time.

(2) The registered person maintaining electronic records shall produce, on demand, the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format.

(3) Where the accounts and records are stored electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.

58. Records to be maintained by owner or operator of godown or warehouse and transporters.-(1) Every person required to maintain records and accounts in accordance with the provisions of sub-section (2) of section 35, if not already registered under the Act, shall submit the details regarding his business electronically on the common portal in **FORM GST ENR-01**, either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.

(2) The person enrolled under sub-rule (1) as aforesaid in any other State or Union territory shall be deemed to be enrolled in the State or Union territory.

(3) Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in **FORM GST ENR-01** electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(4) Subject to the provisions of rule 56,-

(a) any person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him alongwith the Goods and Services Tax Identification Number of the registered consigner and consignee for each of his branches.

(b) every owner or operator of a warehouse or godown shall maintain books of accounts with respect to the period for which particular goods remain in the warehouse,

including the particulars relating to dispatch, movement, receipt and disposal of such goods.

(5) The owner or the operator of the godown shall store the goods in such manner that they can be identified item-wise and owner-wise and shall facilitate any physical verification or inspection by the proper officer on demand.

Chapter VIII Returns

59. Form and manner of furnishing details of outward supplies.-(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include the—

(a) invoice wise details of all -

- (i) inter-State and intra-State supplies made to the registered persons; and
- (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;

(b) consolidated details of all -

- (i) intra-State supplies made to unregistered persons for each rate of tax; and
- (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.

(3) The details of outward supplies furnished by the supplier shall be made available electronically to the concerned registered persons (recipients) in **Part A** of **FORM GSTR-2A**, in **FORM GSTR-4A** and in **FORM GSTR-6A** through the common portal after the due date of filing of **FORM GSTR-1**.

(4) The details of inward supplies added, corrected or deleted by the recipient in his **FORM GSTR-2** under section 38 or **FORM GSTR-4** or **FORM GSTR-6** under section 39 shall be made available to the supplier electronically in **FORM GSTR-1A** through the common portal and such supplier may either accept or reject the modifications made by the recipient and **FORM GSTR-1** furnished earlier by the supplier shall stand amended to the extent of modifications accepted by him.

60. Form and manner of furnishing details of inward supplies.-(1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, required to furnish the details of inward supplies of goods or services or both received during a tax period under sub-section (2) of section 38 shall, on the basis of details contained in Part A, Part Band Part C of FORM GSTR-2A, prepare such details as specified in sub-section (1) of the said section and furnish the same in FORM GSTR-2 electronically through the common portal, either directly or from a Facilitation Centre notified by the Commissioner, after including therein details of such other inward supplies, if any, required to be furnished under sub-section (2) of section 38.

(2) Every registered person shall furnish the details, if any, required under sub-section (5) of section 38 electronically in **FORM GSTR-2**.

(3) The registered person shall specify the inward supplies in respect of which he is not eligible, either fully or partially, for input tax credit in **FORM GSTR-2** where such eligibility can be determined at the invoice level.

(4) The registered person shall declare the quantum of ineligible input tax credit on inward supplies which is relatable to non-taxable supplies or for purposes other than business and cannot be determined at the invoice level in **FORM GSTR-2**.

(5) The details of invoices furnished by an non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal and the said recipient may include the same in **FORM GSTR-2**.

(6) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the common portal and the said recipient may include the same in **FORM GSTR-2**.

(7) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the common portal and the said deductee may include the same in **FORM GSTR-2**.

(8) The details of tax collected at source furnished by an e-commerce operator under section 52 in **FORM GSTR-8** shall be made available to the concerned person in **Part C** of **FORM GSTR 2A** electronically through the common portal and such person may include the same in **FORM GSTR-2**.

(9) The details of inward supplies of goods or services or both furnished in **FORM GSTR-2** shall include the-

- (a) invoice wise details of all inter-State and intra-State supplies received from registered persons or unregistered persons;
- (b) import of goods and services made; and
- (c) debit and credit notes, if any, received from supplier.

61. Form and manner of submission of monthly return.-(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return specified under sub-section (1) of section 39 in **FORM GSTR-3** electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) **Part A** of the return under sub-rule (1) shall be electronically generated on the basis of information furnished through **FORM GSTR-1**, **FORM GSTR-2** and based on other liabilities of preceding tax periods.

(3) Every registered person furnishing the return under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in **Part B** of the return in **FORM GSTR-3**.

(4) A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in **Part B** of the return in **FORM GSTR-3** and such return shall be deemed to be an application filed under section 54.

(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, return in **FORM GSTR-3B**, in lieu of **FORM GSTR-3**, may be furnished in such manner and subject to such conditions as may be notified by the Commissioner.

62. Form and manner of submission of quarterly return by the composition supplier.

(1) Every registered person paying tax under section 10 shall, on the basis of details contained in **FORM GSTR-4A**, and where required, after adding, correcting or deleting the details, furnish the quarterly return in **FORM GSTR-4** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) Every registered person furnishing the return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger.

(3) The return furnished under sub-rule (1) shall include the-

- (a) invoice wise inter-State and intra-State inward supplies received from registered and un-registered persons; and
- (b) consolidated details of outward supplies made.

(4) A registered person who has opted to pay tax under section 10 from the beginning of a financial year shall, where required, furnish the details of outward and inward supplies and return under rule 59, rule 60 and rule 61 relating to the period during which the person was liable to furnish such details and returns till the due date of furnishing the return for the month of September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

Explanation.– For the purpose of this sub-rule, it is hereby declared that the person shall not be eligible to avail of input tax credit on receipt of invoices or debit notes from the supplier for the period prior to his opting for the composition scheme.

(5) A registered person opting to withdraw from the composition scheme at his own motion or where option is withdrawn at the instance of the proper officer shall, where required, furnish the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR-4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier.

63. Form and manner of submission of return by non-resident taxable person.–Every registered non-resident taxable person shall furnish a return in **FORM GSTR-5** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter within twenty days after the end of a tax period or within seven days after the last day of the validity period of registration, whichever is earlier.

64. Form and manner of submission of return by persons providing online information and database access or retrieval services.–Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in **FORM GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.

65. Form and manner of submission of return by an Input Service Distributor.–Every Input Service Distributor shall, on the basis of details contained in **FORM GSTR-6A**, and where required, after adding, correcting or deleting the details, furnish electronically the return in **FORM GSTR-6**, containing the details of tax invoices on which credit has been received and those issued under section 20, through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

66. Form and manner of submission of return by a person required to deduct tax at source.–(1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in **FORM GSTR-7** electronically through the common portal either directly or from a Facilitation Centre notified by the Commissioner.

(2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the suppliers in **Part C** of **FORM GSTR-2A** and **FORM-GSTR-4A** on the common portal after the due date of filing of **FORM GSTR-7**.

(3) The certificate referred to in sub-section (3) of section 51 shall be issued by deductor electronically on the basis of the return furnished under sub-rule (1) through the common portal in **FORM GSTR-7A**.

67. Form and manner of submission of statement of supplies through an e-commerce operator.–(1) Every electronic commerce operator required to collect tax at source under section 52 shall furnish a statement in **FORM GSTR-8** electronically on the common portal, either directly or from a Facilitation Centre notified by the Commissioner, containing details of supplies effected through such operator and the amount of tax collected as required under sub-section (1) of section 52.

(2) The details furnished by the operator under sub-rule (1) shall be made available electronically to each of the suppliers in **Part C** of **FORM GSTR-2A** on the common portal after the due date of filing of **FORM GSTR-8**.

68. Notice to non-filers of returns.–A notice in **FORM GSTR-3A** shall be issued, electronically, to a registered person who fails to furnish return under section 39 or section 44 or section 45 or section 52.

69. Matching of claim of input tax credit .–The following details relating to the claim of input tax credit on inward supplies including imports, provisionally allowed under section 41, shall be matched under section 42 after the due date for furnishing the return in **FORM GSTR-3**–

- (a) Goods and Services Tax Identification Number of the supplier;
- (b) Goods and Services Tax Identification Number of the recipient;
- (c) invoice or debit note number;
- (d) invoice or debit note date; and
- (e) tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1** specified under section 37 and **FORM GSTR-2** specified under section 38 has been extended, the date of matching relating to claim of input tax credit shall also be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of input tax credit to such date as may be specified therein.

Explanation.- For the purpose of this rule, it is hereby declared that –

- (i) The claim of input tax credit in respect of invoices and debit notes in **FORM GSTR-2** that were accepted by the recipient on the basis of **FORM GSTR-2A** without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;
- (ii) The claim of input tax credit shall be considered as matched where the amount of input tax credit claimed is equal to or less than the output tax paid on such tax invoice or debit note by the corresponding supplier.

70. Final acceptance of input tax credit and communication thereof.-(1) The final acceptance of claim of input tax credit in respect of any tax period, specified in sub-section (2) of section 42, shall be made available electronically to the registered person making such claim in **FORM GST MIS-1** through the common portal.

(2) The claim of input tax credit in respect of any tax period which had been communicated as mismatched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in **FORM GST MIS-1** through the common portal.

71. Communication and rectification of discrepancy in claim of input tax credit and reversal of claim of input tax credit.-(1) Any discrepancy in the claim of input tax credit in respect of any tax period, specified in sub-section (3) of section 42 and the details of output tax liable to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the recipient making such claim electronically in **FORM GST MIS-1** and to the supplier electronically in **FORM GST MIS-2** through the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the recipient in his return to be furnished in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

Explanation.- For the purpose of this rule, it is hereby declared that –

- (i) Rectification by a supplier means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- (ii) Rectification by the recipient means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

72. Claim of input tax credit on the same invoice more than once.-Duplication of claims of input tax credit in the details of inward supplies shall be communicated to the registered person in **FORM GST MIS-1** electronically through the common portal.

73. Matching of claim of reduction in the output tax liability .-The following details relating to the claim of reduction in output tax liability shall be matched under section 43 after the due date for furnishing the return in **FORM GSTR-3**:-

- (a) Goods and Services Tax Identification Number of the supplier;
- (b) Goods and Services Tax Identification Number of the recipient;
- (c) credit note number;
- (d) credit note date; and
- (e) tax amount:

Provided that where the time limit for furnishing **FORM GSTR-1** under section 37 and **FORM GSTR-2** under section 38 has been extended, the date of matching of claim of reduction in the output tax liability shall be extended accordingly:

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching relating to claim of reduction in output tax liability to such date as may be specified therein.

Explanation.- For the purpose of this rule, it is hereby declared that –

- (i) The claim of reduction in output tax liability due to issuance of credit notes in **FORM GSTR-1** that were accepted by the corresponding recipient in **FORM GSTR-2** without amendment shall be treated as matched if the said recipient has furnished a valid return.
- (ii) The claim of reduction in the output tax liability shall be considered as matched where the amount of output tax liability after taking into account the reduction claimed is equal to or more than the claim of input tax credit after taking into account the reduction admitted and discharged on such credit note by the corresponding recipient in his valid return.

74. Final acceptance of reduction in output tax liability and communication thereof.-

(1) The final acceptance of claim of reduction in output tax liability in respect of any tax period, specified in sub-section (2) of section 43, shall be made available electronically to the person making such claim in **FORM GST MIS-1** through the common portal.

(2) The claim of reduction in output tax liability in respect of any tax period which had been communicated as mis-matched but is found to be matched after rectification by the supplier or recipient shall be finally accepted and made available electronically to the person making such claim in **FORM GST MIS-1** through the common portal.

75. Communication and rectification of discrepancy in reduction in output tax liability and reversal of claim of reduction.-

(1) Any discrepancy in claim of reduction in output tax liability, specified in sub-section (3) of section 43, and the details of output tax liability to be added under sub-section (5) of the said section on account of continuation of such discrepancy, shall be made available to the registered person making such claim electronically in **FORM GST MIS-1** and the recipient electronically in **FORM GST MIS-2** through the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) A recipient to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of inward supplies to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier and debited to the electronic liability register and also shown in his return in **FORM GSTR-3** for the month succeeding the month in which the discrepancy is made available.

Explanation.- For the purpose of this rule, it is hereby declared that –

- (i) Rectification by a supplier means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
- (ii) Rectification by the recipient means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.

76. Claim of reduction in output tax liability more than once.-The duplication of claims for reduction in output tax liability in the details of outward supplies shall be communicated to the registered person in **FORM GST MIS-1** electronically through the common portal.

77. Refund of interest paid on reclaim of reversals.-The interest to be refunded under sub-section (9) of section 42 or sub-section (9) of section 43 shall be claimed by the registered person in his return in **FORM GSTR-3** and shall be credited to his electronic cash ledger in **FORM GST PMT-05** and the amount credited shall be available for payment of any future liability towards interest or the taxable person may claim refund of the amount under section 54.

78. Matching of details furnished by the e-Commerce operator with the details furnished by the supplier.-The following details relating to the supplies made through an e-Commerce

operator, as declared in **FORM GSTR-8**, shall be matched with the corresponding details declared by the supplier in **FORM GSTR-1**-

- (a) State of place of supply; and
- (b) net taxable value:

Provided that where the time limit for furnishing **FORM GSTR-1** under section 37 has been extended, the date of matching of the above mentioned details shall be extended accordingly.

Provided further that the Commissioner may, on the recommendations of the Council, by order, extend the date of matching to such date as may be specified therein.

79. Communication and rectification of discrepancy in details furnished by the e-commerce operator and the supplier.-(1) Any discrepancy in the details furnished by the operator and those declared by the supplier shall be made available to the supplier electronically in **FORM GST MIS-3** and to the e-commerce operator electronically in **FORM GST MIS-4** on the common portal on or before the last date of the month in which the matching has been carried out.

(2) A supplier to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement of outward supplies to be furnished for the month in which the discrepancy is made available.

(3) An operator to whom any discrepancy is made available under sub-rule (1) may make suitable rectifications in the statement to be furnished for the month in which the discrepancy is made available.

(4) Where the discrepancy is not rectified under sub-rule (2) or sub-rule (3), an amount to the extent of discrepancy shall be added to the output tax liability of the supplier in his return in **FORM GSTR-3** for the month succeeding the month in which the details of discrepancy are made available and such addition to the output tax liability and interest payable thereon shall be made available to the supplier electronically on the common portal in **FORM GST MIS-3**.

80. Annual return.-(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified under sub-section (1) of section 44 electronically in **FORM GSTR-9** through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.

(3) Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

81. Final return.-Every registered person required to furnish a final return under section 45, shall furnish such return electronically in **FORM GSTR-10** through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

82. Details of inward supplies of persons having Unique Identity Number.-(1) Every person who has been issued a Unique Identity Number and claims refund of the taxes paid on his inward supplies, shall furnish the details of such supplies of taxable goods or services or both electronically in **FORM GSTR-11**, along with application for such refund claim, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) Every person who has been issued a Unique Identity Number for purposes other than refund of the taxes paid shall furnish the details of inward supplies of taxable goods or services or both as may be required by the proper officer in **FORM GSTR-11**.

83. Provisions relating to a goods and services tax practitioner.-(1) An application in **FORM GST PCT-01** may be made electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner for enrolment as goods and services tax practitioner by any person who-

- (a) (i) is a citizen of India;
- (ii) is a person of sound mind;
- (iii) is not adjudicated as insolvent;

- (iv) has not been convicted by a competent court;-
- (b) satisfies any of the following conditions, namely:-
 - (i) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Excise and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazetted officer for a period of not less than two years; or
 - (ii) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than five years;
- (c) he has passed-
 - (i) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or
 - (ii) a degree examination of any Foreign University recognized by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or
 - (iii) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or
 - (iv) has passed any of the following examinations, namely:-
 - (a) final examination of the Institute of Chartered Accountants of India; or
 - (b) final examination of the Institute of Cost Accountants of India; or
 - (c) final examination of the Institute of Company Secretaries of India.

(2) On receipt of the application referred to in sub-rule (1), the officer authorised in this behalf shall, after making such enquiry as he considers necessary, either enrol the applicant as a goods and services tax practitioner and issue a certificate to that effect in **FORM GST PCT-02** or reject his application where it is found that the applicant is not qualified to be enrolled as a goods and services tax practitioner.

(3) The enrolment made under sub-rule (2) shall be valid until it is cancelled:

Provided that no person enrolled as a goods and services tax practitioner shall be eligible to remain enrolled unless he passes such examination conducted at such periods and by such authority as may be notified by the Commissioner on the recommendations of the Council:

Provided further that no person to whom the provisions of clause (c) of sub-section (1) apply shall be eligible to remain enrolled unless he passes the said examination within a period of one year from the appointed date.

(4) If any goods and services tax practitioner is found guilty of misconduct in connection with any proceedings under the Act, the authorised officer may, after giving him a notice to show cause in **FORM GST PCT-03** for such misconduct and after giving him a reasonable opportunity of being heard, by order in **FORM GST PCT -04** direct that he shall henceforth be disqualified under section 48 to function as a goods and services tax practitioner.

(5) Any person against whom an order under sub-rule (4) is made may, within thirty days from the date of issue of such order, appeal to the Commissioner against such order.

(6) Any registered person may, at his option, authorise a goods and services tax practitioner on the common portal in **FORM GST PCT-05** or, at any time, withdraw such authorisation in **FORM GST PCT-05** and the goods and services tax practitioner so authorised shall be allowed to undertake such tasks as indicated in the said authorisation during the period of authorisation.

(7) Where a statement required to be furnished by a registered person has been furnished by the goods and services tax practitioner authorised by him, a confirmation shall be sought from the registered person over email or SMS and the statement furnished by the goods and services tax practitioner shall be made available to the registered person on the common portal:

Provided that where the registered person fails to respond to the request for confirmation till the last date of furnishing of such statement, it shall be deemed that he has confirmed the statement furnished by the goods and services tax practitioner.

(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

- (a) furnish the details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund; and
- (e) file an application for amendment or cancellation of registration:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be proceeded with further until the registered person gives his consent to the same.

(9) Any registered person opting to furnish his return through a goods and services tax practitioner shall-

- (a) give his consent in **FORM GST PCT-05** to any goods and services tax practitioner to prepare and furnish his return; and
- (b) before confirming submission of any statement prepared by the goods and services tax practitioner, ensure that the facts mentioned in the return are true and correct.

(10) The goods and services tax practitioner shall-

- (a) prepare the statements with due diligence; and
- (b) affix his digital signature on the statements prepared by him or electronically verify using his credentials.

(11) A goods and services tax practitioner enrolled in any other State or Union territory shall be treated as enrolled in the State or Union territory for the purposes specified in sub-rule (8).

84. Conditions for purposes of appearance.-(1) No person shall be eligible to attend before any authority as a goods and services tax practitioner in connection with any proceedings under the Act on behalf of any registered or un-registered person unless he has been enrolled under rule 83.

(2) A goods and services tax practitioner attending on behalf of a registered or an un-registered person in any proceedings under the Act before any authority shall produce before such authority, if required, a copy of the authorisation given by such person in **FORM GST PCT-05**.

Chapter IX Payment of Tax

85. Electronic Liability Register.-(1) The electronic liability register specified under sub-section (7) of section 49 shall be maintained in **FORM GST PMT-01** for each person liable to pay tax, interest, penalty, late fee or any other amount on the common portal and all amounts payable by him shall be debited to the said register.

(2) The electronic liability register of the person shall be debited by-

- (a) the amount payable towards tax, interest, late fee or any other amount payable as per the return furnished by the said person;
- (b) the amount of tax, interest, penalty or any other amount payable as determined by a proper officer in pursuance of any proceedings under the Act or as ascertained by the said person;
- (c) the amount of tax and interest payable as a result of mismatch under section 42 or section 43 or section 50; or
- (d) any amount of interest that may accrue from time to time.

(3) Subject to the provisions of section 49, payment of every liability by a registered person as per his return shall be made by debiting the electronic credit ledger maintained as per rule 86 or the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.

(4) The amount deducted under section 51, or the amount collected under section 52, or the amount payable on reverse charge basis, or the amount payable under section 10, any amount payable towards interest, penalty, fee or any other amount under the Act shall be paid by debiting the electronic cash ledger maintained as per rule 87 and the electronic liability register shall be credited accordingly.

(5) Any amount of demand debited in the electronic liability register shall stand reduced to the extent of relief given by the appellate authority or Appellate Tribunal or court and the electronic tax liability register shall be credited accordingly.

(6) The amount of penalty imposed or liable to be imposed shall stand reduced partly or fully, as the case may be, if the taxable person makes the payment of tax, interest and penalty specified in the show cause notice or demand order and the electronic liability register shall be credited accordingly.

(7) A registered person shall, upon noticing any discrepancy in his electronic liability ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

86. Electronic Credit Ledger.-(1) The electronic credit ledger shall be maintained in **FORM GST PMT-02** for each registered person eligible for input tax credit under the Act on the common portal and every claim of input tax credit under the Act shall be credited to the said ledger.

(2) The electronic credit ledger shall be debited to the extent of discharge of any liability in accordance with the provisions of section 49.

(3) Where a registered person has claimed refund of any unutilized amount from the electronic credit ledger in accordance with the provisions of section 54, the amount to the extent of the claim shall be debited in the said ledger.

(4) If the refund so filed is rejected, either fully or partly, the amount debited under sub-rule (3), to the extent of rejection, shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03**.

(5) Save as provided in the provisions of this Chapter, no entry shall be made directly in the electronic credit ledger under any circumstance.

(6) A registered person shall, upon noticing any discrepancy in his electronic credit ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

Explanation.– For the purpose of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

87. Electronic Cash Ledger.-(1) The electronic cash ledger under sub-section (1) of section 49 shall be maintained in **FORM GST PMT-05** for each person, liable to pay tax, interest, penalty, late fee or any other amount, on the common portal for crediting the amount deposited and debiting the payment therefrom towards tax, interest, penalty, fee or any other amount.

(2) Any person, or a person on his behalf, shall generate a challan in **FORM GST PMT-06** on the common portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount.

(3) The deposit under sub-rule (2) shall be made through any of the following modes, namely:-

- (i) Internet Banking through authorised banks;
- (ii) Credit card or Debit card through the authorised bank;
- (iii) National Electronic Fund Transfer or Real Time Gross Settlement from any bank;
or
- (iv) Over the Counter payment through authorised banks for deposits up to ten thousand rupees per challan per tax period, by cash, cheque or demand draft:

Provided that the restriction for deposit up to ten thousand rupees per challan in case of an Over the Counter payment shall not apply to deposit to be made by –

- (a) Government Departments or any other deposit to be made by persons as may be notified by the Commissioner in this behalf;

- (b) Proper officer or any other officer authorised to recover outstanding dues from any person, whether registered or not, including recovery made through attachment or sale of movable or immovable properties;
- (c) Proper officer or any other officer authorised for the amounts collected by way of cash, cheque ordemand draft during any investigation or enforcement activity or any *ad hoc* deposit:

Provided further that the challan in **FORM GST PMT-06** generated at the common portal shall be valid for a period of fifteen days.

Explanation.– For the purpose of this sub-rule, it is hereby clarified that for making payment of any amount indicated in the challan, the commission, if any, payable in respect of such payment shall be borne by the person making such payment.

(4) Any payment required to be made by a person who is not registered under the Act, shall be made on the basis of a temporary identification number generated through the common portal.

(5) Where the payment is made by way of National Electronic Fund Transfer or Real Time Gross Settlementmode from any bank, the mandate form shall be generated along with the challan on the common portaland the same shall be submitted to the bank from where the payment is to be made:

Provided that the mandate form shall be valid for a period of fifteen days from the date of generation of challan.

(6) On successful credit of the amount to the concerned government account maintained in the authorised bank, a Challan Identification Number shall be generated by the collecting bank and the same shall be indicated in the challan.

(7) On receipt of the Challan Identification Number from the collecting bank, the said amount shall be credited to the electronic cash ledger of the person on whose behalf the deposit has been made and the common portal shall make available a receipt to this effect.

(8) Where the bank account of the person concerned, or the person making the deposit on his behalf, is debited but no Challan Identification Number is generated or generated but not communicated to the common portal, the said person may represent electronically in **FORM GST PMT-07** through the common portal to the bank or electronic gateway through which the deposit was initiated.

(9) Any amount deducted under section 51 or collected under section 52 and claimed in **FORM GSTR-02** by the registered taxable person from whom the said amount was deducted or, as the case may be, collected shall be credited to his electronic cash ledger in accordance with the provisions of rule 87.

(10) Where a person has claimed refund of any amount from the electronic cash ledger, the said amount shall be debited to the electronic cash ledger.

(11) If the refund so claimed is rejected, either fully or partly, the amount debited under sub-rule (10), to the extent of rejection, shall be credited to the electronic cash ledger by the proper officer by an order made in **FORM GST PMT-03**.

(12) A registered person shall, upon noticing any discrepancy in his electronic cash ledger, communicate the same to the officer exercising jurisdiction in the matter, through the common portal in **FORM GST PMT-04**.

Explanation 1.– The refund shall be deemed to be rejected if the appeal is finally rejected.

Explanation 2.– For the purpose of this rule, it is hereby clarified that a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking to the proper officer that he shall not file an appeal.

88. Identification number for each transaction.-(1) A unique identification number shall be generated at the common portal for each debit or credit to the electronic cash or credit ledger, as the case may be.

(2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.

(3) A unique identification number shall be generated at the common portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).

Chapter X Refund

89. Application for refund of tax, interest, penalty, fees or any other amount.- (1) Any person, except the persons covered by notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in **FORM GSTR-3** or **FORM GSTR-4** or **FORM GSTR-7**, as the case may be:

Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the –

- (a) supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorised operations, as endorsed by the specified officer of the Zone;
- (b) supplier of services along with such evidence regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone;

Provided also that in respect of supplies regarded as deemed exports, the application shall be filed by the recipient of deemed export supplies:

Provided also that refund of any amount, after adjusting the tax payable by the applicant out of the advance tax deposited by him under section 27 at the time of registration, shall be claimed in the last return required to be furnished by him.

(2) The application under sub-rule (1) shall be accompanied by any of the following documentary evidences, as applicable, to establish that a refund is due to the applicant:-

- (a) the reference number of the order and a copy of the order passed by the proper officer or an appellate authority or Appellate Tribunal or court resulting in such refund or reference number of the payment of the amount specified in sub-section (6) of section 107 and sub-section (8) of section 112 claimed as refund;
- (b) a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices, in a case where the refund is on account of export of goods;
- (c) a statement containing the number and date of invoices and the relevant Bank Realisation Certificates or Foreign Inward Remittance Certificates, as the case may be, in a case where the refund is on account of the export of services;
- (d) a statement containing the number and date of invoices as provided in rule 46 along with the evidence regarding the endorsement specified in the second proviso to sub-rule (1) in the case of the supply of goods made to a Special Economic Zone unit or a Special Economic Zone developer;
- (e) a statement containing the number and date of invoices, the evidence regarding the endorsement specified in the second proviso to sub-rule (1) and the details of payment, along with the proof thereof, made by the recipient to the supplier for authorised operations as defined under the Special Economic Zone Act, 2005, in a case where the refund is on account of supply of services made to a Special Economic Zone unit or a Special Economic Zone developer;
- (f) a declaration to the effect that the Special Economic Zone unit or the Special Economic Zone developer has not availed the input tax credit of the tax paid by the supplier of goods or services or both, in a case where the refund is on account of supply of goods or services made to a Special Economic Zone unit or a Special Economic Zone developer;

(g) a statement containing the number and date of invoices along with such other evidence as may be notified in this behalf, in a case where the refund is on account of deemed exports;

(h) a statement in Annex 1 of **FORM GST RFD-01** containing the number and the date of the invoices received and issued during a tax period in a case where the claim pertains to refund of any unutilized input tax credit under sub-section (3) of section 54 where the credit has accumulated on account of the rate of tax on the inputs being higher than the rate of tax on output supplies, other than nil-rated or fully exempt supplies;

(i) the reference number of the final assessment order and a copy of the said order in a case where the refund arises on account of the finalisation of provisional assessment;

(j) a statement showing the details of transactions considered as intra-State supply but which is subsequently held to be inter-State supply;

(k) a statement showing the details of the amount of claim on account of excess payment of tax;

(l) a declaration to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed does not exceed two lakh rupees:

Provided that a declaration is not required to be furnished in respect of the cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

(m) a Certificate in Annex 2 of **FORM GST RFD-01** issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees:

Provided that a certificate is not required to be furnished in respect of cases covered under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54;

Explanation.— For the purposes of this rule—

(i) in case of refunds referred to in clause (c) of sub-section (8) of section 54, the expression “invoice” means invoice conforming to the provisions contained in section 31;

(ii) where the amount of tax has been recovered from the recipient, it shall be deemed that the incidence of tax has been passed on to the ultimate consumer.

(3) Where the application relates to refund of input tax credit, the electronic credit ledger shall be debited by the applicant by an amount equal to the refund so claimed.

(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula -

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Where,-

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under sub-section (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;

(F) "Relevant period" means the period for which the claim has been filed.

(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula -

$$\text{Maximum Refund Amount} = \{(\text{Turnover of inverted rated supply of goods}) \times \text{Net ITC} \div \text{Adjusted Total Turnover}\} - \text{tax payable on such inverted rated supply of goods}$$

Explanation.- For the purposes of this sub rule, the expressions “Net ITC” and “Adjusted Total turnover” shall have the same meanings as assigned to them in sub-rule (4).

90. Acknowledgement.- (1) Where the application relates to a claim for refund from the electronic cash ledger, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(2) The application for refund, other than claim for refund from electronic cash ledger, shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinize the application for its completeness and where the application is found to be complete in terms of sub-rule (2), (3) and (4) of rule 89, an acknowledgement in **FORM GST RFD-02** shall be made available to the applicant through the common portal electronically, clearly indicating the date of filing of the claim for refund and the time period specified in sub-section (7) of section 54 shall be counted from such date of filing.

(3) Where any deficiencies are noticed, the proper officer shall communicate the deficiencies to the applicant in **FORM GST RFD-03** through the common portal electronically, requiring him to file a fresh refund application after rectification of such deficiencies.

(4) Where deficiencies have been communicated in **FORM GST RFD-03** under the State Goods and Service Tax Rules, the same shall also be deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).

(5) Where deficiencies have been communicated in **FORM GST RFD-03** under the Central Goods and Service Tax Rules, the same shall also be deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).

91. Grant of provisional refund.- (1) The provisional refund in accordance with the provisions of sub-section (6) of section 54 shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

(2) The proper officer, after scrutiny of the claim and the evidence submitted in support thereof and on being *prima facies* satisfied that the amount claimed as refund under sub-rule (1) is due to the applicant in accordance with the provisions of sub-section (6) of section 54, shall make an order in **FORM GST RFD-04**, sanctioning the amount of refund due to the said applicant on a provisional basis within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90.

(3) The proper officer shall issue a payment advice in **FORM GST RFD-05** for the amount sanctioned under sub-rule (2) and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

92. Order sanctioning refund.- (1) Where, upon examination of the application, the proper officer is satisfied that a refund under sub-section (5) of section 54 is due and payable to the applicant, he shall make an order in **FORM GST RFD-06**, sanctioning the amount of refund to which the applicant is entitled, mentioning therein the amount, if any, refunded to him on a provisional basis under sub-section (6) of section 54, amount adjusted against any outstanding demand under the Act or under any existing law and the balance amount refundable:

Provided that in cases where the amount of refund is completely adjusted against any outstanding demand under the Act or under any existing law, an order giving details of the adjustment shall be issued in Part A of **FORM GST RFD-07**.

(2) Where the proper officer or the Commissioner is of the opinion that the amount of refund is liable to be withheld under the provisions of sub-section (10) or, as the case may be, sub-section (11) of section 54, he shall pass an order in Part B of **FORM GST RFD-07** informing him the reasons for withholding of such refund.

(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in **FORM GST RFD-08** to the applicant, requiring him to furnish a reply in **FORM GST RFD-09** within a period of fifteen days of the receipt of such notice and after considering the

reply, make an order in **FORM GST RFD-06**, sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, *mutatis mutandis*, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

(4) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue a payment advice in **FORM GST RFD-05**, for the amount of refund and the same shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

(5) Where the proper officer is satisfied that the amount refundable under sub-rule (1) or sub-rule (2) is not payable to the applicant under sub-section (8) of section 54, he shall make an order in **FORM GST RFD-06** and issue an advice in **FORM GST RFD-05**, for the amount of refund to be credited to the Consumer Welfare Fund.

93. Credit of the amount of rejected refund claim.- (1) Where any deficiencies have been communicated under sub-rule (3) of rule 90, the amount debited under sub-rule (3) of rule 89 shall be re-credited to the electronic credit ledger.

(2) Where any amount claimed as refund is rejected under rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST PMT-03**.

Explanation.- For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal.

94. Order sanctioning interest on delayed refunds.- Where any interest is due and payable to the applicant under section 56, the proper officer shall make an order along with a payment advice in **FORM GST RFD-05**, specifying therein the amount of refund which is delayed, the period of delay for which interest is payable and the amount of interest payable, and such amount of interest shall be electronically credited to any of the bank accounts of the applicant mentioned in his registration particulars and as specified in the application for refund.

95. Refund of tax to certain persons.- (1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued section 55 shall apply for refund in **FORM GST RFD-10** once in every quarter, electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in **FORM GSTR-11**, prepared on the basis of the statement of the outward supplies furnished by the corresponding suppliers in **FORM GSTR-1**.

(2) An acknowledgement for the receipt of the application for refund shall be issued in **FORM GST RFD-02**.

(3) The refund of tax paid by the applicant shall be available if-

- (a) the inward supplies of goods or services or both were received from a registered person against a tax invoice and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any;
- (b) name and Goods and Services Tax Identification Number or Unique Identity Number of the applicant is mentioned in the tax invoice; and
- (c) such other restrictions or conditions as may be specified in the notification are satisfied.

(4) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.

(5) Where an express provision in a treaty or other international agreement, to which the President or the Government of India is a party, is inconsistent with the provisions of this Chapter rules, such treaty or international agreement shall prevail.

96. Refund of integrated tax paid on goods exported out of India.-(1) The shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-

- (a) the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export; and
- (b) the applicant has furnished a valid return in **FORM GSTR-3**;

(2) The details of the relevant export invoices contained in **FORM GSTR-1** shall be transmitted electronically by the common portal to the system designated by the Customs and the said system shall electronically transmit to the common portal, a confirmation that the goods covered by the said invoices have been exported out of India.

(3) Upon the receipt of the information regarding the furnishing of a valid return in **FORM GSTR-3** from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

(4) The claim for refund shall be withheld where,-

(a) a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to withhold the payment of refund due to the person claiming refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54; or

(b) the proper officer of Customs determines that the goods were exported in violation of the provisions of the Customs Act, 1962.

(5) Where refund is withheld in accordance with the provisions of clause (a) of sub-rule (4), the proper officer of integrated tax at the Customs station shall intimate the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation shall be transmitted to the common portal.

(6) Upon transmission of the intimation under sub-rule (5), the proper officer of central tax or State tax or Union territory tax, as the case may be, shall pass an order in **Part B of FORM GST RFD-07**.

(7) Where the applicant becomes entitled to refund of the amount withheld under clause (a) of sub-rule (4), the concerned jurisdictional officer of central tax, State tax or Union territory tax, as the case may be, shall proceed to refund the amount after passing an order in **FORM GST RFD-06**.

(8) The Central Government may pay refund of the integrated tax to the Government of Bhutan on the exports to Bhutan for such class of goods as may be notified in this behalf and where such refund is paid to the Government of Bhutan, the exporter shall not be paid any refund of the integrated tax.

97. Consumer Welfare Fund.- (1) All credits to the Consumer Welfare Fund shall be made under sub-rule (5) of rule 92.

(2) Any amount, having been credited to the Fund, ordered or directed as payable to any claimant by orders of the proper officer, appellate authority or Appellate Tribunal or court, shall be paid from the Fund.

(3) Any utilisation of amount from the Consumer Welfare Fund under sub-section (1) of section 58 shall be made by debiting the Consumer Welfare Fund account and crediting the account to which the amount is transferred for utilisation.

(4) The Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other Members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Consumer Welfare Fund for welfare of the consumers.

(5) The Committee shall meet as and when necessary, but not less than once in three months.

(6) Any agency or organisation engaged in consumer welfare activities for a period of three years registered under the provisions of the Companies Act, 2013 (Central Act 18 of 2013) or under any other law for the time being in force, including village or mandal or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes, or any industry as defined in the Industrial Disputes Act, 1947 (Central Act 14 of 1947) recommended by the Bureau of Indian Standards to be engaged for a period of five years in viable and useful research activity which has made, or is likely to make, significant contribution in formulation of standard mark of the products of mass consumption, the Central Government or the State Government may make an application for a grant from the Consumer Welfare Fund:

Provided that a consumer may make application for reimbursement of legal expenses incurred by him as a complainant in a consumer dispute, after its final adjudication.

(7) All applications for grant from the Consumer Welfare Fund shall be made by the applicant Member Secretary, but the Committee shall not consider an application, unless it has been inquired into in material details and recommended for consideration accordingly, by the Member Secretary.

(8) The Committee shall have powers -

(a) to require any applicant to produce before it, or before a duly authorised Officer of the Government such books, accounts, documents, instruments, or

commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;

(b) to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the Central Government or, as the case may be, State Government;

(c) to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;

(d) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;

(e) to recover any sum due from any applicant in accordance with the provisions of the Act;

(f) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;

(g) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;

(h) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;

(i) to identify beneficial and safe sectors, where investments out of Consumer Welfare Fund may be made and make recommendations, accordingly;

(j) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;

(k) to make guidelines for the management, administration and audit of the Consumer Welfare Fund.

(9) The Central Consumer Protection Council and the Bureau of Indian Standards shall recommend to the Goods and Services Tax Council, the broad guidelines for considering the projects or proposals for the purpose of incurring expenditure from the Consumer Welfare Fund.

CHAPTER XI

ASSESSMENT AND AUDIT

98. Provisional Assessment.-(1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall furnish an application along with the documents in support of his request, electronically, in **FORM GST ASMT-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The proper officer may, on receipt of the application under sub-rule (1), issue a notice in **FORM GST ASMT-02** requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in **FORM GST ASMT - 03**, and may appear in person before the said officer if he so desires.

(3) The proper officer shall issue an order in **FORM GST ASMT-04**, allowing payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty five per cent. of the amount covered under the bond.

(4) The registered person shall execute a bond in accordance with the provisions of sub-section (2) of section 60 in **FORM GST ASMT-05** along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):

Provided that a bond furnished to the proper officer under the Central Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

Explanation.- For the purposes of this rule, the expression “amount” shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.

(5) The proper officer shall issue a notice in **FORM GST ASMT-06**, calling for information and records required for finalization of assessment under sub-section (3) of section 60 and shall issue a final assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in **FORM GST ASMT-07**.

(6) The applicant may file an application in **FORM GST ASMT- 08** for release of security furnished under sub-rule (4) after issue of order under sub-rule (5).

(7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in **FORM GST ASMT-09** within a period of seven working days from the date of receipt of the application under sub-rule (6).

99. Scrutiny of returns.- (1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in **FORM GST ASMT-10**, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

(2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in **FORM GST ASMT-11** to the proper officer.

(3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in **FORM GST ASMT-12**.

100. Assessment in certain cases. (1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13**.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in **FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in **FORM GST ASMT-15**.

(3) The order of summary assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16**.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in **FORM GST ASMT-17**.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.

101. Audit.-(1) The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year or multiples thereof.

(2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in **FORM GST ADT-01** in accordance with the provisions of sub-section (3) of the said section.

(3) The proper officer authorised to conduct audit of the records and books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the

correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.

(4) The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.

(5) On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in **FORM GST ADT-02**.

102. Special Audit.-(1) Where special audit is required to be conducted in accordance with the provisions of section 66, the officer referred to in the said section shall issue a direction in **FORM GST ADT-03** to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.

(2) On conclusion of special audit, the registered person shall be informed of the findings of special audit in **FORM GST ADT-04**.

Chapter – XII **Advance Ruling**

103. Qualification and appointment of members of the Authority for Advance Ruling.-The Central Government and the State Government shall appoint officer in the rank of Joint Commissioner as member of the Authority for Advance Ruling.

104. Form and manner of application to the Authority for Advance Ruling.- (1) An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in **FORM GST ARA-1** and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.

(2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed in the manner specified in rule 26.

105. Certification of copies of the advance rulings pronounced by the Authority.-A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

106. Form and manner of appeal to the Appellate Authority for Advance Ruling.-(1) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in **FORM GST ARA-2** and shall be accompanied by a fee of ten thousand rupees, to be deposited in the manner specified in section 49.

(2) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in **FORM GST ARA-3** and no fee shall be payable by the said officer for filing the appeal.

(3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all relevant documents accompanying such appeal shall be signed, -

(a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and

(b) in the case of an applicant, in the manner specified in rule 26.

107. Certification of copies of the advance rulings pronounced by the Authority. - A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

(a) the applicant and the appellant;

(b) the concerned officer of central tax and State or Union territory tax;

(c) the jurisdictional officer of central tax and State or Union territory tax; and

(d) the Authority,

in accordance with the provisions of sub-section (4) of section 101 of the Act.

Chapter – XIII Appeals and Revision

108. Appeal to the Appellate Authority.- (1) An appeal to the Appellate Authority under sub-section (1) of section 107 shall be filed in **FORM GST APL-01**, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner, and a provisional acknowledgement shall be issued to the appellant immediately.

(2) The grounds of appeal and the form of verification as contained in **FORM GST APL-01** shall be signed in the manner specified in rule 26.

(3) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the appeal under sub-rule (1) and a final acknowledgement, indicating appeal number shall be issued thereafter in **FORM GST APL-02** by the Appellate Authority or an officer authorised by him in this behalf:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-01**, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of submission of such copy.

Explanation.- For the provisions of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number is issued.

109. Application to the Appellate Authority.- (1) An application to the Appellate Authority under sub-section (2) of section 107 shall be made in **FORM GST APL-03**, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of the filing the application under sub-rule (1) and an appeal number shall be generated by the Appellate Authority or an officer authorised by him in this behalf.

110. Appeal to the Appellate Tribunal.- (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed along with the relevant documents either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-05**, on the common portal and a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112 shall be filed either electronically or otherwise as may be notified by the Registrar, in **FORM GST APL-06**.

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

(4) A certified copy of the decision or order appealed against along with fees as specified in sub-rule (5) shall be submitted to the Registrar within seven days of filing of the appeal under sub-rule (1) and a final acknowledgement, indicating the appeal number shall be issued thereafter in **FORM GST APL-02** by the Registrar:

Provided that where the certified copy of the decision or order is submitted within seven days from the date of filing the **FORM GST APL-05**, the date of filing of the appeal shall be the date of issue of provisional acknowledgement and where the said copy is submitted after seven days, the date of filing of the appeal shall be the date of submission of such copy.

Explanation.- For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement indicating the appeal number is issued.

(5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to maximum of twenty five thousand rupees.

(6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.

111. Application to the Appellate Tribunal.- (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be made electronically or otherwise, in **FORM GST APL-07**, along with supporting documents on the common portal.

(2) A certified copy of the decision or order appealed against shall be submitted within seven days of filing the application under sub-rule (1) and an appeal number shall be generated by the Registrar.

112. Production of additional evidence before the Appellate Authority or the Appellate Tribunal.- (1) The appellant shall not be allowed to produce before the Appellate Authority or the Appellate Tribunal any evidence, whether oral or documentary, other than the evidence produced by

him during the course of the proceedings before the adjudicating authority or, as the case may be, the Appellate Authority except in the following circumstances, namely:-

- (a) where the adjudicating authority or, as the case may be, the Appellate Authority has refused to admit evidence which ought to have been admitted; or
- (b) where the appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating authority or, as the case may be, the Appellate Authority; or
- (c) where the appellant was prevented by sufficient cause from producing before the adjudicating authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of appeal; or
- (d) where the adjudicating authority or, as the case may be, the Appellate Authority has made the order appealed against without giving sufficient opportunity to the appellant to adduce evidence relevant to any ground of appeal.

(2) No evidence shall be admitted under sub-rule (1) unless the Appellate Authority or the Appellate Tribunal records in writing the reasons for its admission.

(3) The Appellate Authority or the Appellate Tribunal shall not take any evidence produced under sub-rule (1) unless the adjudicating authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity -

- (a) to examine the evidence or document or to cross-examine any witness produced by the appellant; or
- (b) to produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (1).

(4) Nothing contained in this rule shall affect the power of the Appellate Authority or the Appellate Tribunal to direct the production of any document, or the examination of any witness, to enable it to dispose of the appeal.

113. Order of Appellate Authority or Appellate Tribunal.-(1) The Appellate Authority shall, along with its order under sub-section (11) of section 107, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.

(2) The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the Appellate Tribunal.

114. Appeal to the High Court.-(1) An appeal to the High Court under sub-section (1) of section 117 shall be filed in **FORM GST APL-08**.

(2) The grounds of appeal and the form of verification as contained in **FORM GST APL-08** shall be signed in the manner specified in rule 26.

115. Demand confirmed by the Court.- The jurisdictional officer shall issue a statement in **FORM GST APL-04** clearly indicating the final amount of demand confirmed by the High Court or, as the case may be, the Supreme Court.

116. Disqualification for misconduct of an authorised representative.-Where an authorised representative, other than those referred to in clause (b) or clause (c) of sub-section (2) of section 116 is found, upon an enquiry into the matter, guilty of misconduct in connection with any proceedings under the Act, the Commissioner may, after providing him an opportunity of being heard, disqualify him from appearing as an authorised representative.

Chapter XIV Transitional Provisions

117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.-(1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1**, duly signed, on the common portal specifying therein, separately, the amount of input tax credit to which he is entitled under the provisions of the said section:

Provided that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

(2) Every declaration under sub-rule (1) shall-

- (a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-

- (i) the amount of tax availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and
- (ii) the amount of tax yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;
- (b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;
- (c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:—
 - (i) the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;
 - (ii) the description and value of the goods or services;
 - (iii) the quantity in case of goods and the unit or unit quantity code thereof;
 - (iv) the amount of eligible taxes and duties or, as the case may be, the value added tax charged by the supplier in respect of the goods or services; and
 - (v) the date on which the receipt of goods or services is entered in the books of account of the recipient.

(3) The amount of credit specified in the application in **FORM GST TRAN-1** shall be credited to the electronic credit ledger of the applicant maintained in **FORM GST PMT-2** on the common portal.

118. Declaration to be made under clause (c) of sub-section (11) of section 142.—Every person to whom the provision of clause (c) of sub-section (11) of section 142 applies, shall within a period of ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1** furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.

119. Declaration of stock held by a principal and agent.—Every person to whom the provisions of section 141 apply shall, within ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1**, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.

120. Details of goods sent on approval basis.—Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within ninety days of the appointed day, submit details of such goods sent on approval in **FORM GST TRAN-1**.

121. Recovery of credit wrongly availed.—The amount credited under sub-rule (3) of rule 117 may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated in respect of any credit wrongly availed, whether wholly or partly.

Chapter XV Anti-Profiteering

122. Constitution of the Authority.—The Authority shall consist of,—

- (a) a Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and
- (b) four Technical Members who are or have been Commissioners of State tax or central tax or have held an equivalent post under the existing law,

to be nominated by the Council.

123. Constitution of the Standing Committee and Screening Committees.—(1) The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such officers of the State Government and Central Government as may be nominated by it .

(2) A State level Screening Committee shall be constituted in each State by the State Governments which shall consist of—

- (a) one officer of the State Government, to be nominated by the Commissioner, and
- (b) one officer of the Central Government, to be nominated by the Chief Commissioner.

124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority:-(1) The Chairman and Members of the Authority shall be appointed by the Central Government on the recommendations of a Selection Committee to be constituted for the purpose by the Council

(2) The Chairman shall be paid a monthly salary of Rs. 2,25,000 (fixed) and other allowances and benefits as are admissible to a Central Government officer holding posts carrying the same pay:

Provided that where a retired officer is selected as a Chairman, he shall be paid a monthly salary of Rs. 2,25,000 reduced by the amount of pension.

(3) The Technical Member shall be paid a monthly salary of Rs. 2,05,400 (fixed) and shall be entitled to draw allowances as are admissible to a Government of India officer holding Group 'A' post carrying the same pay:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary of Rs. 2,05,400 reduced by the amount of pension.

(4) The Chairman shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that person shall not be selected as the Chairman, if he has attained the age of sixty-two years.

(5) The Technical Member of the Authority shall hold office for a term of two years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall be eligible for reappointment:

Provided that person shall not be selected as a Technical Member if he has attained the age of sixty-two years.

125. Secretary to the Authority.-The Additional Director General of Safeguards under the Board shall be the Secretary to the Authority.

126. Power to determine the methodology and procedure.-The Authority may determine the methodology and procedure for determination as to whether the reduction in rate of tax on the supply of goods or services or the benefit of input tax credit has been passed on by the registered person to the recipient by way of commensurate reduction in prices.

127. Duties of the Authority.- It shall be the duty of the Authority,-

- (i) to determine whether any reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices;
- (ii) to identify the registered person who has not passed on the benefit of reduction in rate of tax on supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices;
- (iii) to order,
 - (a) reduction in prices;
 - (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;
 - (c) imposition of penalty as specified in the Act; and
 - (d) cancellation of registration under the Act.

128. Examination of application by the Standing Committee and Screening Committee.-(1) The Standing Committee shall, within a period of two months from the date of receipt of a written application, in such form and manner as may be specified by it, from an interested party or from a Commissioner or any other person, examine the accuracy and adequacy of the evidence provided in the application to determine whether there is *prima-facie* evidence to support the claim of the

applicant that the benefit of reduction in rate of tax on any supply of goods or services or the benefit of input tax credit has not been passed on to the recipient by way of commensurate reduction in prices.

(2) All applications from interested parties on issues of local nature shall first be examined by the State level Screening Committee and the Screening Committee shall, upon being satisfied that the supplier has contravened the provisions of section 171, forward the application with its recommendations to the Standing Committee for further action.

129. Initiation and conduct of proceedings.-(1)Where the Standing Committee is satisfied that there is a *prima-facie* evidence to show that the supplier has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, it shall refer the matter to Director General of Safeguards for a detailed investigation.

(2) The Director General of Safeguards shall conduct investigation and collect evidence necessary to determine whether the benefit of reduction in rate of tax on any supply of goods or services or the benefit of the input tax credit has been passed on to the recipient by way of commensurate reduction in prices.

(3)The Director General of Safeguards shall, before initiation of investigation, issue a notice to the interested parties containing, *inter alia*, information on the following, namely:-

- (a) the description of the goods or services in respect of which the proceedings have been initiated;
- (b) summary of statement of facts on which the allegations are based; and
- (c) the time limit allowed to the interested parties and other persons who may have information related to the proceedings for furnishing their reply.

(4)The Director General of Safeguards may also issue notices to such other persons as deemed fit for fair enquiry into the matter.

(5)The Director General of Safeguards shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.

(6) The Director General of Safeguards shall complete the investigation within a period of three months of receipt of reference from the Standing Committee or within such extended period not exceeding a further period of three months for reasons to be recorded in writing as allowed by the Standing Committee and, upon completion of the investigation, furnish to the Authority a report of its findings, along with the relevant records.

130. Confidentiality of information.-(1)Notwithstanding anything contained in sub-rules (3) and (5) of rule 129 and sub-rule (2) of rule 133, the provisions of section 11 of the Right to Information Act, 2005 (Central Act 22 of 2005), shall apply *mutatis mutandis* to the disclosure of any information which is provided on a confidential basis.

(2) The Director General of Safeguards may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of the party providing such information, the said information cannot be summarised, such party may submit to the Director General of Safeguards a statement of reasons as to why summarisation is not possible.

131. Cooperation with other agencies or statutory authorities.-Where the Director General of Safeguards deems fit, he may seek opinion of any other agency or statutory authorities in discharge of his duties.

132. Power to summon persons to give evidence and produce documents.-(1)The Director General of Safeguards, or an officer authorised by him in this behalf, shall be deemed to be the proper officer to exercise power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908).

(2) Every such inquiry referred to in sub-rule (1) shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code (Central Act 45 of 1860).

133. Order of the Authority.-(1) The Authority shall, within a period of three months from the date of receipt of the report from the Director General of Safeguards determine whether a registered person has passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.

(2) An opportunity of hearing shall be granted to the interested parties by the Authority where any request is received in writing from such interested parties.

(3) Where the Authority determines that a registered person has not passed on the benefit of reduction in rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order –

- (a) reduction in prices;
- (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of higher amount till the date of return of such amount or recovery of the amount including interest not returned, as the case may be, in case the eligible person does not claim return of the amount or is not identifiable, and depositing the same in the Fund referred to in section 57;
- (c) imposition of penalty as specified under the Act; and
- (d) cancellation of registration under the Act.

134. Decision to be taken by the majority.—If the Members of the Authority differ in opinion on any point, the point shall be decided according to the opinion of the majority.

135. Compliance by the registered person.—Any order passed by the Authority under these rules shall be immediately complied with by the registered person failing which action shall be initiated to recover the amount in accordance with the provisions of the Integrated Goods and Services Tax Act or the Central Goods and Services Tax Act or the Union territory Goods and Services Tax Act or the State Goods and Services Tax Act of the respective States, as the case may be.

136. Monitoring of the order.—The Authority may require any authority of central tax, State tax or Union territory tax to monitor implementation of the order passed by it.

137. Tenure of Authority.—The Authority shall cease to exist after the expiry of two years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

Explanation.—For the purposes of this Chapter,

- (a) “Authority” means the National Anti-profiteering Authority constituted under rule 122;
- (b) “Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;
- (c) “interested party” includes-
 - a. suppliers of goods or services under the proceedings; and
 - b. recipients of goods or services under the proceedings;

(d) “Screening Committee” means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.

Chapter XVI

E-way Rules

138. E-way rule.—Till such time as an E-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage.

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

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

Form GST CMP -01*[See rule 3(1)]***Intimation to pay tax under section 10 (composition levy)**

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>		
(i)	Manufacturers, other than manufacturers of such goods as notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		2017-18
7. Jurisdiction	Centre	State
8. Declaration –		
I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment of tax under section 10.		
9. Verification		
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
Signature of Authorised Signatory		
Name		
Place	Designation / Status	
Date		

Form GST CMP -02*[See rule 3(2)]***Intimation to pay tax under section 10 (composition levy)**

(For persons registered under the Act)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>.		
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		
7. Jurisdiction	Centre	State
8. Declaration –		
I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.		
9. Verification		
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
Signature of Authorised Signatory		
Name		
Place	Designation / Status	
Date		

Form GST –CMP-03*[See rule 3(4)]*

Intimation of details of stock on date of opting for composition levy
 (Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Details of application filed to pay tax under section 10	(i) Application reference number (ARN)	
	(ii) Date of filing	
6. Jurisdiction	Centre	State

7. Stock of purchases made from registered person under the existing law

Sr. No	GSTIN/TIN	Name of the supplier	Bill/ Invoice No.	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	10
1									
2									
Total									

8. Stock of purchases made from unregistered person under the existing law

Sr. No	Name of the unregistered person	Address	Bill/ Invoice No	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	
1									
2									
Total									

9. Details of tax paid	Description	Central Tax	State Tax / UT Tax
	Amount		
	Debit entry no.		

10. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Place

Date

Designation / Status

Form GST – CMP-04
[See rule 6(2)]

Intimation/Application for Withdrawal from Composition Levy

1. GSTIN				
2. Legal name				
3. Trade name, if any				
4. Address of Principal Place of business				
5. Category of Registered Person				
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>		
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>		
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>		
6. Nature of Business				
7. Date from which withdrawal from composition scheme is sought		DD	MM	YYYY
8. Jurisdiction	Centre	State		
9. Reasons for withdrawal from composition scheme				
<p>10. Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p align="center">Signature of Authorised Signatory</p> <p align="center">Name</p> <p>Place</p> <p>Date</p> <p align="center">Designation / Status</p>				

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.

Form GST CMP- 05*[See rule 6(4)]*

Reference No. << ... >>

<< Date >>

To

GSTIN

Name

Address

Notice for denial of option to pay tax under section 10

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the composition scheme under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

1

2

3

....

■ You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice.

■ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place

Date

Form GST CMP - 06
[See rule 6(5)]

Reply to the notice to show cause

1.	GSTIN	
2.	Details of the show cause notice	Reference no.
		Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	Verification	<p>I _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p align="right">Signature of the Authorised Signatory</p> <p>Date Place</p>

Note –

1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.
2. Supporting documents, if any, may be uploaded in PDF format.

Form GST CMP-07*[See rule 6(5)]*

Reference No. <<>>

Date—

To

GSTIN

Name

Address

Application Reference No. (ARN)

Date —

Order for acceptance / rejection of reply to show cause notice

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. ----- dated ----- . Your reply has been examined and the same has been found to be satisfactory and, therefore, your option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

or

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. ----- dated ----- . Your reply has been examined and the same has not been found to be satisfactory and, therefore, your option to pay tax under composition scheme is hereby denied with effect from <<>> for the following reasons:

<<text>>

or

- ☐ You have not filed any reply to the show cause notice; or
- ☐ You did not appear on the day fixed for hearing.

Therefore, your option to pay tax under composition scheme is hereby denied with effect from << date >> for the following reasons:

<< Text >>

Date
Place

Signature
Name of Proper Officer

Designation
Jurisdiction

Form GST REG-01

[See rule 8(1)]

Application for Registration

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

Part –A

State /UT – ▽ District - ▽

(i)	Legal Name of the Business: (As mentioned in Permanent Account Number)	
(ii)	Permanent Account Number : (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Email Address :	
(iv)	Mobile Number :	

Note -Information submitted above is subject to online verification before proceeding to fill up Part-B.

Authorised signatory filing the application shall provide his mobile number and email address.

Part –B

1.	Trade Name, if any		
2.	Constitution of Business (Please Select the Appropriate)		
(i) Proprietorship	<input type="checkbox"/>	(ii) Partnership	<input type="checkbox"/>
(iii) Hindu Undivided Family	<input type="checkbox"/>	(iv) Private Limited Company	<input type="checkbox"/>
(v) Public Limited Company	<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons	<input type="checkbox"/>
(vii) Government Department	<input type="checkbox"/>	(viii) Public Sector Undertaking	<input type="checkbox"/>
(ix) Unlimited Company	<input type="checkbox"/>	(x) Limited Liability Partnership	<input type="checkbox"/>
(xi) Local Authority	<input type="checkbox"/>	(xii) Statutory Body	<input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership	<input type="checkbox"/>	(xiv) Foreign Company Registered (in India)	<input type="checkbox"/>
(xv) Others (Please specify)	<input type="checkbox"/>		<input type="checkbox"/>
3.	Name of the State	State	District
4.	Jurisdiction	State	Centre
		Sector, Circle, Ward, Unit, etc. others (specify)	

5.	Option for Composition	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6.	Composition Declaration <input type="checkbox"/> I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the rules for opting to pay tax under the composition scheme.		
6.1 Category of Registered Person < tick in check box>			
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available		
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II		
(iii)	Any other supplier eligible for composition levy.		
7.	Date of commencement of business	DD/MM/YYYY	
8.	Date on which liability to register arises	DD/MM/YYYY	
9.	Are you applying for registration as a casual taxable person?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10.	If selected „Yes“ in Sr. No. 9, period for which registration is required	From DD/MM/YYYY	To DD/MM/YYYY
11.	If selected „Yes“ in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration		
Sr. No.	Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
(i)	Integrated Tax		
(ii)	Central Tax		
(iii)	State Tax		
(iv)	UT Tax		
(v)	Cess		
	Total		
	Payment Details		
	Challan Identification Number	Date	Amount
12.	Are you applying for registration as a SEZ Unit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		
13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

	(i) Select name of SEZ Developer		▽
	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		
14.	Reason to obtain registration:		
	(i) Crossing the threshold	(viii) Merger /amalgamation of two or more registered persons	
	(ii) Inter-State supply	(ix) Input Service Distributor	
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)	
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)	(xi) Taxable person supplying through e-Commerce portal	
	(v) Death of the proprietor (if the successor is not a registered entity)	(xii) Voluntary Basis	
	(vi) De-merger	(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)	
	(vii) Change in constitution of business	(xiv) Others (Not covered above) – Specify	
15.	Indicate existing registrations wherever applicable		
	Registration number under Value Added Tax		
	Central Sales Tax Registration Number		
	Entry Tax Registration Number		
	Entertainment Tax Registration Number		
	Hotel and Luxury Tax Registration Number		
	Central Excise Registration Number		
	Service Tax Registration Number		
	Corporate Identify Number/Foreign Company Registration Number		
	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
	Importer/Exporter Code Number		
	Registration number under Medicinal and Toilet Preparations (Excise Duties) Act		
	Registration number under Shops and Establishment Act		
	Temporary ID, if any		
	Others (Please specify)		
16.	(a) Address of Principal Place of Business		
	Building No./Flat No.	Floor No.	

Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Taluka/Block			
State		PIN Code	
Latitude		Longitude	
(b) Contact Information			
Office Email Address		Office Telephone number	STD
Mobile Number		Office Fax Number	STD
(c) Nature of premises			
Own	Leased	Rented	Consent
			Shared
			Others (specify)
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)			
Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>
		Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>
		Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>
		Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>
		Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (Specify)	<input type="checkbox"/>

17. Details of Bank Accounts (s)

Total number of Bank Accounts maintained by the applicant for conducting business (Upto 10 Bank Accounts to be reported)	
---	--

Details of Bank Account 1

Account Number															
Type of Account											IFSC				
Bank Name															
Branch Address	To be auto-populated (Edit mode)														

Note – Add more accounts -----

18. Details of the Goods supplied by the Business

Please specify top 5 Goods		
Sr. No.	Description of Goods	HSN Code (Four digit)
(i)		
(ii)		

...		
(v)		

19. Details of Services supplied by the Business.

Please specify top 5 Services		
Sr. No.	Description of Services	HSN Code (Four digit)
(i)		
(ii)		
...		
(v)		

20. Details of Additional Place(s) of Business

Number of additional places	
-----------------------------	--

Premises 1

(a) Details of Additional Place of Business

Building No/Flat No		Floor No							
Name of the Premises/Building		Road/Street							
City/Town/Locality/Village		District							
Block/Taluka									
State		PIN Code							
Latitude		Longitude							

(b) Contact Information

Office Email Address		Office Telephone number	STD	
Mobile Number		Office Fax Number	STD	

(c) Nature of premises

Own	Leased	Rented	Consent	Shared	Others (specify)
-----	--------	--------	---------	--------	------------------

(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)

Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>

Import	<input type="checkbox"/>	Others (specify)	<input type="checkbox"/>		
--------	--------------------------	------------------	--------------------------	--	--

21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

22. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory

☐

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			

Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address in India			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Block/Taluka			
City/Town/Locality/Village		District	
State		PIN Code	<div style="display: flex; justify-content: space-between;"> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>

23. Details of Authorised Representative

Enrolment ID, if available											
Provide following details, if enrolment ID is not available											
Permanent Account Number											
Aadhaar, if Permanent Account Number is not Available											
	First Name			Middle Name			Last Name				
Name of Person											
Designation / Status											
Mobile Number											
Email address											
Telephone No. with STD				FAX No. with STD							

24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

State Excise License No. and the name of the person in whose name Excise License is held

(a) Field 1

(b) Field 2

(c)

(d)

(e) Field n

25. Document Upload

A customized list of documents required to be uploaded (refer rule 8) as per the field values in the form.

26. Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

27. Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place:

Name of Authorised Signatory

Date:

Designation/Status.....

List of documents to be uploaded:-

1.	<p>Photographs (wherever specified in the Application Form)</p> <p>(a) Proprietary Concern – Proprietor</p> <p>(b) Partnership Firm / Limited Liability Partnership – Managing/Authorised/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted)</p> <p>(c) Hindu Undivided Family – Karta</p> <p>(d) Company – Managing Director or the Authorised Person</p> <p>(e) Trust – Managing Trustee</p> <p>(f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted)</p> <p>(g) Local Authority – Chief Executive Officer or his equivalent</p> <p>(h) Statutory Body – Chief Executive Officer or his equivalent</p> <p>(i) Others – Person in Charge</p>
2.	<p>Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.</p>
3.	<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises– A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.</p>
4	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
5	<p>Authorisation Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees</p>

	<p>etc.)</p> <p>I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person)</p> <p>hereby solemnly affirm and declare that <<name of the authorised signatory, (status/designation)>> is hereby authorised, vide resolution no... dated..... (copy submitted herewith), to act as an authorised signatory for the business <<Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.</p> <p style="text-align: right;">Signature of the person competent to sign</p> <p style="text-align: right;">Name:</p> <p style="text-align: right;">Designation/Status:</p> <p style="text-align: right;">(Name of the proprietor/Business Entity)</p> <p>Acceptance as an authorised signatory</p> <table border="1" style="width: 100%;"> <tr> <td colspan="2">I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</td> </tr> <tr> <td style="width: 50%;"> <p>Signatory Place:</p> <p>Date:</p> </td> <td style="width: 50%; text-align: right;"> <p>Signature of Authorised (Name)</p> <p>Designation/Status:</p> </td> </tr> </table>	I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.		<p>Signatory Place:</p> <p>Date:</p>	<p>Signature of Authorised (Name)</p> <p>Designation/Status:</p>
I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.					
<p>Signatory Place:</p> <p>Date:</p>	<p>Signature of Authorised (Name)</p> <p>Designation/Status:</p>				

Instructions for submission of Application for Registration.

1. Enter name of person as recorded on Permanent Account Number of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.
2. Provide E-mail Id and Mobile Number of authorised signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
4. The following persons can digitally sign the application for new registration:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others (specify)	Person In charge

5. Information in respect of authorised representative is optional. Please select your authorised representative from the list available on the common portal if the authorised representative is enrolled, otherwise provide details of such person.
6. State specific information are relevant for the concerned State only.
7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Type of Signature required
--------	-------------------	----------------------------

Sr. No	Type of Applicant	Type of Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC)- Class-2 and above.
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

8. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled up information.

9. Status of the application filed online can be tracked on the common portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.

10. No fee is payable for filing application for registration.

11. Authorised signatory shall not be a minor.

12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals shall need to apply separately in respect of each of the vertical.

13. After approval of application, registration certificate shall be made available on the common portal.

14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the common portal for a period of 15 days.

15. Any person who applies for registration under rule 8 may give an option to pay tax under section 10 in Part B of FORM GST REG-01, which shall be considered as an intimation to pay tax under the said section.

Form GST REG-02*[See rule 8(5)]***Acknowledgment**

Application Reference Number (ARN) -

You have filed the application successfully and the particulars of the application are given as under:

Date of filing :

Time of filing :

Goods and Services Tax Identification Number, if available :

Legal Name :

Trade Name (if applicable):

Form No. :

Form Description :

Center Jurisdiction :

State Jurisdiction :

Filed by :

Temporary reference number (TRN), if any:

Payment details* :Challan Identification Number

: Date

: Amount

It is a system generated acknowledgement and does not require any signature.

** Applicable only in case of Casual taxable person and Non Resident taxable person*

Form GST REG-03*[See rule 9(2)]*

Reference Number:

Date—

To

Name of the Applicant:

Address:

GSTIN (if available):

Application Reference No. (ARN):

Date:

**Notice for Seeking Additional Information / Clarification / Documents
relating to Application for <<Registration/Amendment/Cancellation >>**

This is with reference to your <<registration/amendment/cancellation>> application filed vide ARN <> Dated
—DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following
reasons:

- 1.
- 2.
- 3.

...

You are directed to submit your reply by (DD/MM/YYYY)

*You are hereby directed to appear before the undersigned on (DD/MM/YYYY) at
(HH:MM)

If no response is received by the stipulated date, your application is liable for rejection. Please note that
no further notice / reminder will be issued in this matter

Signature

Name of the Proper Officer:

Designation:

Jurisdiction:

** Not applicable for New Registration Application*

Form GST REG-04*[See rule 9(2)]***Clarification/additional information/document
for <<Registration/Amendment/Cancellation>>**

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No		Date	
3.	GSTIN, if applicable				
4.	Name of Business (Legal)				
5.	Trade name, if any				
6.	Address				
7.	Whether any modification in the application for registration or fields is required.-				Yes No (Tick one)
8.	Additional Information				
9.	List of Documents uploaded				
10.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status:</p> <p>Place:</p> <p>Date:</p>				

Note:-

1. For new registration, *original registration application will be available in editable mode if option „Yes“ is selected in item 7.*

2. *For amendment of registration particulars, the fields intended to be amended will be available in editable mode if option „Yes“ is selected in item 7.*

Form GST REG-05*[See rule 9(4)]*

Reference Number:

Date—

To
 Name of the Applicant
 Address -
 GSTIN (if available)

**Order of Rejection of Application for <Registration / Amendment / Cancellation/
 >**

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

- 1.
- 2.
- 3.

...Therefore, your application is rejected in accordance with the provisions of the Act.

Or

You have not replied to the notice issued vide reference no. dated within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature
 Name
 Designation
 Jurisdiction

GOVERNMENT OF KARNATAKA
Department of Commercial Taxes

Form GST REG-06

[See rule 10(1)]

Registration Certificate

Registration Number: <GSTIN/ UIN >

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/ YYYY			
6.	Period of Validity <i>(Applicable only in case of Non-Resident taxable person or Casual taxable person)</i>	From	DD/MM/YYYY	To	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving Authority				
Centre			State		
Signature					
Name					
Designation					
Office					
9. Date of issue of Certificate					
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

Annexure A

Goods and Services Tax Identification Number

Details of Additional Places of Business

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No. Address

1

2

3

...

Annexure B

Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>

1.	<i>Photo</i>	Name Designation/Status Resident of State
2.	<i>Photo</i>	Name Designation/Status Resident of State
3.	<i>Photo</i>	Name Designation/Status Resident of State
4.	<i>Photo</i>	Name Designation/Status Resident of State
5.	<i>Photo</i>	Name Designation/Status Resident of State
6.	<i>Photo</i>	Name Designation/Status Resident of State
7.	<i>Photo</i>	Name Designation/Status Resident of State

8.	<i>Photo</i>	Name Designation/Status Resident of State
9.	<i>Photo</i>	Name Designation/Status Resident of State
10.	<i>Photo</i>	Name Designation/Status Resident of State

Form GST REG-07

[See rule 12(1)]

Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)

State /UT–

District –

Part –A

(i)	Legal Name of the Tax Deductor or Tax Collector(As mentioned in Permanent Account Number/ Tax Deduction and Collection Account Number)	
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Tax Deduction and Collection Account Number (Enter Tax Deduction and Collection Account Number, if Permanent Account Number is not available)	
(iv)	Email Address	
(v)	Mobile Number	

Note -Information submitted above is subject to online verification before proceeding to fill up Part-B.**Part –B**

1	Trade Name, if any		
2	Constitution of Business (Please Select the Appropriate)		
(i) Proprietorship		(ii) Partnership	<input type="checkbox"/>
(iii) Hindu Undivided Family		(iv) Private Limited Company	<input type="checkbox"/>
(v) Public Limited Company		(vi) Society/Club/Trust/Association of Persons	
(vii) Government Department		(viii) Public Sector Undertaking	<input type="checkbox"/>
(ix) Unlimited Company		(x) Limited Liability Partnership	
(xi) Local Authority		(xii) Statutory Body	<input type="checkbox"/>
(xiii) Foreign Limited Liability Partnership		(xiv) Foreign Company Registered (in India)	
(xv) Others (Please specify)			
3	Name of the State	District	
4	Jurisdiction -	State	Centre
5	Type of registration	Tax Deductor <input type="radio"/>	Tax Collector <input type="radio"/>
6.	Government (Centre / State/Union Territory)	Center <input type="radio"/>	State/UT <input type="radio"/>
7.	Date of liability to deduct/collect tax	DD/MM/YYYY	
8.	(a) Address of principal place of business		

Building No./Flat No.			Floor No.		
Name of the Premises/Building			Road/Street		
City/Town/Locality/Village			District		
Block/Taluka					
Latitude			Longitude		
State			PIN Code		
(b) Contact Information					
Office Email Address			Office Telephone number		
Mobile Number			Office Fax Number		
(c)	Nature of possession of premises				
	Own	Leased	Rented	Consent	Shared Others(specify)
9.	Have you obtained any other registrations under Goods and Services Tax in the same State?		Yes <input type="checkbox"/> No <input type="checkbox"/>		
10	If Yes, mention Goods and Services Tax Identification Number				
11	IEC (Importer Exporter Code), if applicable				
12	Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax				
Particulars					
Name		First Name	Middle Name	Last Name	
Father's Name					
Photo					
Date of Birth		DD/MM/YYYY	Gender	<Male, Female, Other>	
Mobile Number			Email address		
Telephone No. with STD					
Designation /Status			Director Identification Number (if any)		
Permanent Account Number			Aadhaar Number		
Are you a citizen of India?		Yes / No	Passport No. (in case of Foreigners)		
Residential Address					
Building No/Flat No			Floor No		

Name of the Premises/Building		Locality/Village	
State		PIN Code	

13. Details of Authorised Signatory

Checkbox for Primary Authorised Signatory ☐ 1 |

Details of Signatory No. 1

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address (Within the Country)			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
State		PIN Code	<input type="text"/>
Block/Taluka			

Note – Add more ...

14. Consent

I on behalf of the holder of Aadhar number <pre-filled based on Aadhar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

15.	Verification <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom</i>
	(Signature)
Place:	Name of DDO/ Person responsible for deducting tax/collecting tax/Authorised Signatory
Date:	Designation

List of documents to be uploaded (not applicable to a department or establishment of the Central Government or State Government or Local Authority or Governmental agencies):-

Proof of Principal Place of Business:

(a) For Own premises –

Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(b) For Rented or Leased premises–

A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(c) For premises not covered in (a) and (b) above –

A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.

(e) If the principal place of business is located in an Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.

Instructions for submission of application for registration as Tax Deductor/ Tax Collector.

1. Enter name of Tax Deductor /Tax Collector as recorded on Tax Deduction and Collection Account Number/ Permanent Account Number of the Business. Tax Deduction and Collection Account Number/Permanent Account Number shall be verified with Income Tax database.

2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.

3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.

4. The application filed by undermentioned persons shall be signed digitally.

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above

	Foreign Company Foreign Limited Liability Partnership	
2.	Other than above	Digital Signature Certificate class 2 and above, e-Signature or any other mode as specified or as may be notified.

5. All information relating to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment ReceiptNumber will be generated after successful validation of all the filled information.

6. Status of the application filed online can be tracked on the Common portal.

7. No fee is payable for filing application for registration.

8. Authorised shall not be a minor.

Form GST REG-08*[See rule 12(3)]*

Reference No

Date:

To

Name:

Address:

Application Reference No. (ARN) (Reply)

Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued vide Reference Number dated for cancellation of registration under the Act.

☐ Whereas no reply to show cause notice has been filed; or
☐ Whereas on the day fixed for hearing you did not appear; or
☐ Whereas your reply to the notice to show cause and submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

1.

2.

The effective date of cancellation of registration is <<DD/MM/YYYY >>.

You are directed to pay the amounts mentioned below on or before ----- (*date*) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

(This order is also available on your dashboard).

Head	Integrated tax	Central tax	State tax	UT Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Signature
Name

Designation
Jurisdiction

Form GST REG-09

[See rule 13(1)]

Application for Registration of Non Resident Taxable Person**Part -A**

State /UT –

District -

(i)	Legal Name of the Non-Resident Taxable Person	
(ii)	Permanent Account Number of the Non-Resident Taxable person, if any	
(iii)	Passport number, if Permanent Account Number is not available	
(iv)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(v)	Name of the Authorised Signatory (as per Permanent Account Number)	
(vi)	Permanent Account Number of the Authorised Signatory	
(vii)	Email Address of the Authorised Signatory	
(viii)	Mobile Number of the Authorised Signatory (+91)	
Note - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fillup Part-B.		

Part -B

1.	Details of Authorised Signatory (should be a resident of India)			
	First Name	Middle Name	Last Name	
	Photo			
	Gender	Male / Female / Others		
	Designation			
	Date of Birth	DD/MM/YYYY		
	Father's Name			
	Nationality			
	Aadhaar			
	Address of the Authorised signatory.		Address line 1	
			Address Line 2	
			Address line 3	
2.	Period for which registration is required	From	To	
		DD/MM/YYYY	DD/MM/YYYY	

3	Turnover Details	Estimated Turnover (Rs.)		Estimated Tax Liability (Net) (Rs.)				
		Intra- State	Inter –State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
4	Address of Non-Resident taxable person in the Country of Origin							
	(In case of business entity - Address of the Office)							
	Address Line 1							
	Address Line 2							
	Address Line 3							
	Country (Drop Down)							
	Zip Code							
	E mail Address							
	Telephone Number							
5	Address of Principal Place of Business in India							
	Building No./Flat No.				Floor No.			
	Name of the Premises/Building				Road/Street			
	City/Town/Village/Locality				District			
	Block/Taluka							
	Latitude				Longitude			
	State				PIN Code			
	Mobile Number				Telephone Number			
	E mail Address				Fax Number with STD			
6	Details of Bank Account in India							
	Account Number			Type of account				
	Bank Name		Branch Address			IFSC		
7	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>							
8	Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>							
<div style="text-align: right;">Signature</div> <div style="display: flex; justify-content: space-between;"> <div>Place:</div> <div>Name of Authorised Signatory</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Date:</div> <div>Designation:</div> </div>								

Note: Non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	<p>Proof of Principal Place of Business:</p> <p>(a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of Non-resident taxable person:</p> <p>Scanned copy of the passport of the Non -resident taxable person with VISA details. In case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.</p>
3	<p>Bank Account related proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
4	<p>Authorisation Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person) hereby solemnly affirm and declare that <<name of the authorised signatory, (status/designation)>> is hereby authorised, vide resolution no... dated..... (Copy submitted herewith), to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us. Signature of the person competent to sign</p> <p style="text-align: right;">Name:</p> <p style="text-align: right;">Designation/Status:</p> <p style="text-align: right;">(Name of the proprietor/Business Entity)</p> <p style="text-align: center;">Acceptance as an authorised signatory Acceptance as an authorised signatory</p> <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> <p>I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p>Place:</p> <p>Date:</p> <p style="text-align: right;">Designation/Status:</p> </div>

Instructions for submission of application for registration as Non-Resident Taxable Person.

1. Enter Name of the applicant Non-Resident taxable person as recorded on Passport.
2. The applicant shall apply at least **Five** days prior to commencement of the business at the common portal.
3. The applicant needs to provide Email Id and Mobile Number for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
4. The applicant needs to upload the scanned copy of the declaration signed by the Proprietor/all Partners /Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
5. The application filed by the under-mentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or as may be notified

6. All information related to Permanent Account Number, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.
7. Status of the application filed online can be tracked on the common portal.
8. No fee is payable for filing application for registration
9. Authorised signatory shall be an Indian national and shall not be a minor.

Form GST REG-10*[See rule 14(1)]*

Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.

Part -A

State /UT –

District -

(i)	Legal Name of the person	
(ii)	Permanent Account Number of the person, if any	
(iii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iv)	Name of the Authorised Signatory	
(v)	Permanent Account Number of the Authorised Signatory	
(vi)	Email Address of the Authorised Signatory	
(vii)	Mobile Number of the Authorised Signatory (+91)	
Note - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.		

Part -B

1.	Details of Authorised Signatory (shall be resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar, if any		
	Address of the Authorised Signatory	Address line 1	
		Address line 2	
		Address line 3	
2.	Date of commencement of the online service in India.	DD/MM/YYYY	

3	Uniform Resource Locators (URLs) of the website through which taxable services are provided: 1. 2. 3...				
4	Jurisdiction		Center		
5	Details of Bank Account				
	Account Number			Type of account	
	Bank Name		Branch Address		IFSC
6	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>				
7	<p>Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p> <p><i>I, _ hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India.</i></p> <p style="text-align: right;">Signature</p> <p>Place: _____ Name of Authorised Signatory: _____</p> <p>Date: _____ Designation: _____</p>				

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	<p>Proof of Place of Business in India:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of :</p> <p>Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorisation letter.</p> <p>Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India</p> <p>Scanned copy of License is issued by origin country</p> <p>Scanned copy of Clearance certificate issued by Government of India</p>
3	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern –</p>

	containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.								
4	<p>Authorisation Form:- For Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory)</p> <p>I ---(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__.</p> <p>All his actions in relation to this business will be binding on me/ us.</p> <p>Signatures of the persons who is in charge.</p> <table border="0"> <thead> <tr> <th>S. No.</th><th>Full Name</th><th>Designation/Status</th><th>Signature</th></tr> </thead> <tbody> <tr> <td>1.</td><td></td><td></td><td></td></tr> </tbody> </table> <p>Acceptance as an authorised signatory</p> <div style="border: 1px solid black; padding: 5px;"> <p>I <<(Name of authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p> <p style="text-align: right;">Signature of Authorised Signatory Place</p> <p>(Name)</p> <p>Date:</p> <p>Designation/Status</p> </div>	S. No.	Full Name	Designation/Status	Signature	1.			
S. No.	Full Name	Designation/Status	Signature						
1.									

Form GST REG-11*[See rule 15(1)]***Application for extension of registration period by casual / non-resident taxable person**

1.	GSTIN						
2.	Name (Legal)						
3.	Trade Name, if any						
4.	Address						
5.	Period of Validity (original)		From	To			
			DD/MM/YYYY	DD/MM/YYYY			
6.	Period for which extension is requested.		From	To			
			DD/MM/YYYY	DD/MM/YYYY			
7.	Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)				
	Inter- State	Intra-State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
8.	Payment details						
	Date	CIN	BRN	Amount			
9.	Declaration - <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>						
<div style="text-align: right; margin-right: 100px;">Signature</div> <div style="display: flex; justify-content: space-between;"> <div>Place:</div> <div>Name of Authorised Signatory:</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Date:</div> <div>Designation / Status:</div> </div>							

Instructions for submission of application for extension of validity

1. The application can be filed online before the expiry of the period of validity.
2. The application can only be filed when advance payment is made.
3. After successful filing, Application Reference Number will be generated which can be used to track the status of the application.

Form GST REG-12*[See rule 16(1)]*

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number

Order of Grant of Temporary Registration/ Suo Moto Registration

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	<div>Building No./ Flat No.</div> <div>Floor No.</div> <div>Name of Premises/ Building</div> <div>Road/ Street</div> <div>Town/City/Locality/ Village</div> <div>Block / Taluka</div> <div>District</div> <div>State</div> <div>PIN Code</div>
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)	
10.	Reasons for temporary registration	

11.	Effective date of registration / temporary ID	
12.	Registration No. / Temporary ID	
<p>(Upload of Seizure Memo / Detention Memo / Any other supporting documents)</p> <p><<You are hereby directed to file application for proper registration within 90 days of the issue of this order>></p> <p style="text-align: right;">Signature</p> <p>Place << Name of the Officer>>:</p> <p>Date: Designation/ Jurisdiction:</p> <p>Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.</p>		

Form GST REG-13*[See rule 17(1)]***Application/Form for grant of Unique Identity Number to UN Bodies /
Embassies / others****State /Union Territory–
PART A****District –**

(i)	Name of the Entity	
(ii)	Permanent Account Number of entity, if any (applicable in case of any other person notified)	
(iii)	Name of the Authorised Signatory	
(iv)	Permanent Account Number of Authorised Signatory	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/> Embassy <input type="radio"/> Other Person <input type="radio"/>		
2.	Country			
3.	Notification Details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address		Telephone number	
	Fax Number		Mobile Number	
7.	Details of Authorised Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	

	Telephone No.										
	Designation /Status		Director Identification Number (if any)								
	Permanent Account Number		Aadhaar Number								
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)								
	Residential Address										
	Building No/Flat No		Floor No								
	Name of the Premises/Building		Road/Street								
	Town/City/Village		District								
	Block/Taluka										
	State		PIN Code								
8	Bank Account Details (add more if required)										
	Account Number		Type of Account								
	IFSC		Bank Name								
	Branch Address										
9.	<p>Documents Uploaded</p> <p><i>The authorised person who is in possession of the documentary evidence (<u>other than</u> UN Body/ Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorising the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant (UN Body/ Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorising the applicant to represent the UN Body / Embassy etc. in India and link it along with the Unique Identity Number generated and allotted to respective UN Body/ Embassy etc.</i></p>										
11.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>										

Place:

(Signature)

Date:

Name of Authorised Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through common portal or registration can be granted suo-moto by proper officer.
- The application filed on the common portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorised by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.

Form GST REG-14*[See rule 19(1)]***Application for Amendment in Registration Particulars****(For all types of registered persons)**

1. GSTIN/UIN			
2. Name of Business			
3. Type of registration			
4. Amendment summary			
Sr. No	Field Name	EffectiveDate (DD/MM/YYYY)	Reasons(s)
5. List of documents uploaded			
(a)			
(b)			
(c)			
...			
6. Declaration			
<i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom</i>			
Place:		Signature	
Date:		Name of Authorised Signatory	
		Designation / Status:	

Instructions for submission of application for amendment

1. Application for amendment shall be submitted online.
2. Changes relating to - Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.
3. For amendment in Non-Core fields, approval of the Proper Officer is not required.
4. Where a change in the constitution of any business results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.
5. Any change in the mobile number or the e-mail address of authorised signatory as amended from time to time, shall be carried out only after online verification through the common portal.
6. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Application ReferenceNumber (ARN) will be generated after successful validation of necessary field.
7. Status of the application can be tracked on the common portal.
8. No fee is payable for submitting application for amendment.
9. Authorised signatory shall not be a minor.

Form GST REG-15
[See rule 19(1)]

Reference Number - <<>>

Date – DD/MM/YYYY

To
 (Name)
 (Address)
 Registration Number (GSTIN / UIN)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order of Amendment

This has reference to your application number----- dated ---- regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

Signature
 Name
 Designation
 Jurisdiction

Date
 Place

Form GST REG-16*[See rule 20]***Application for Cancellation of Registration**

1	GSTIN				
2	Legal name				
3	Trade name, if any				
4	Address of Principal Place of Business				
5	Address for future correspondence (including email, mobile telephone, fax)	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	
6.	Reasons for Cancellation (Select one)	<ul style="list-style-type: none"> ○ Discontinuance /Closure of business ○ Ceased to be liable to pay tax ○ Transfer of business on account of amalgamation, merger/ demerger, sale, lease or otherwise disposed of etc. ○ Change in constitution of business leading to change in Permanent Account Number ○ Death of Sole Proprietor ○ Others (specify) 			
7.	In case of transfer, merger of business, particulars of registration of entity in which merged, amalgamated, transferred, etc.				
(i)	Goods and Services Tax Identification Number				
(ii)	(a) Name (Legal)				
	(b) Trade name, if Any				
(iii)	Address of Principal Place of Business	Building No./ Flat No.		Floor No.	
		Name of Premises/ Building		Road/ Street	
		City/Town/ Village		District	
		Block/Taluka			

		Latitude		Longitude			
		State		PIN Code			
		Mobile (with country code)		Telephone			
		email		Fax Number			
8.	Date from which registration is to be cancelled.		<DD/MM/YYYY>				
9	Particulars of last Return Filed						
(i)	Tax period						
(ii)	Application Reference Number						
(iii)	Date						
10.	Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.						
	Description	Value of Stock (Rs.)	Input Tax Credit/ Tax Payable (whichever is higher) (Rs.)				
			Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	Inputs						
	Inputs contained in semi-finished goods						
	Inputs contained in finished goods						
	Capital Goods/Plant and machinery						
	Total						
11.	<u>Details of tax paid, if any</u>						
	Payment from Cash Ledger						
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	1.						
	2.						
		Sub-Total					
	Payment from ITC Ledger						
	Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	1.						
	2.						
		Sub-Total					
	Total Amount of Tax Paid						
12. Documents uploaded							
13. Verification							
I/We <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.							
Signature of Authorised Signatory							
Place			Name of the Authorised Signatory				
Date			Designation / Status				

Instructions for filing of Application for Cancellation

- A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on common portal.
- The following persons shall digitally sign application for cancellation, as applicable:

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Directors/ Chief Executive Officer
Unlimited Company	Managing / Whole-time Directors/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

In case of death of sole proprietor, application shall be made by the legal heir / successor manually before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.

Before applying for cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls.

- Status of the Application may be tracked on the common portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e mail address.

Form GST REG -17*[See rule 22(1)]*

Reference No. -

<< Date >>

To

Registration Number (GSTIN/UIN)
 (Name)
 (Address)

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

1
 2
 3

....

■ You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice .

■ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM
 If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:

Date:

Signature
 < Name of the Officer>
 Designation
 Jurisdiction

Form GST REG- 18*[See rule 22(2)]***Reply to the Show Cause Notice issued for cancellation for registration**

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status</p> <p>Place</p> <p>Date</p>			

Form GST REG-19*[See rule 22(3)]*

Reference No. -

Date

To

Name

Address

GSTIN / UIN

Application Reference No. (ARN)

Date

Order for Cancellation of Registration

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

- ☐ Whereas no reply to notice to show cause has been submitted; or
☐ Whereas on the day fixed for hearing you did not appear; or
☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

1.

2.

The effective date of cancellation of your registration is <<DD/MM/YYYY >>.

Determination of amount payable pursuant to cancellation:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:

Date:

Signature

< Name of the Officer>

Designation

Jurisdiction

FORM GST REG-20*[See rule 22(4)]*

Reference No. -

Date

To

Name

Address

GSTIN/UIN

Show Cause Notice No.

Date

Order for dropping the proceedings for cancellation of registration

This has reference to your reply dated ----- in response to the notice to show cause notice dated DD/MM/YYYY. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated due to the following reasons:

<<text>>

Signature

< Name of the Officer>

Designation

Jurisdiction

Place:

Date:

Form GST REG-21
[See rule 23(1)]

Application for Revocation of Cancellation of Registration

1.	GSTIN (cancelled)					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address (Principal place of business)					
5.	Cancellation Order No.		Date –			
6.	Reason for cancellation					
7.	Details of last return filed					
	Period of Return		Application Reference Number		Date of filing	DD/MM/YYYY
8.	Reasons for revocation of cancellation		Reasons in brief. (Detailed reasoning can be filed as an attachment)			
9.	Upload Documents					
10.	<p>Verification</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p align="right">Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status</p> <p>Place Date</p>					

Instructions for submission of application for revocation of cancellation of registration

- A person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration at the common portal No application for revocation shall be submitted if the registration has been cancelled for the failure to furnish returns unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.
- Any change in the mobile number or the e-mail address of authorised signatory submitted as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided
- Status of the application can be tracked on the common portal.
- No fee is payable for filing application for revocation of cancellation.

Form GST REG-22*[See rule 23(2)]*

Reference No. -

Date

To

GSTIN / UIN

(Name of Taxpayer)

(Address)

Application Reference No. (ARN)

Date

Order for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Signature Name of
Proper officer
(Designation)
Jurisdiction –

Date

Place

Form GST REG-23
[See rule 23(3)]

Reference Number :

Date

To

Name of the Applicant/ Taxpayer

Address of the Applicant/Taxpayer

GSTIN

Application Reference No. (ARN):

Dated

Show Cause Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

- 1.
- 2.
- 3.
- ...

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature Name of the
 Proper Officer Designation
 Jurisdiction

Form GST REG-24*[See rule 23(3)]***Reply to the notice for rejection of application for revocation of cancellation of registration**

1.	Reference No. of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	GSTIN, if applicable			
4.	Information/reasons			
5.	List of documents filed			
6.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p>Place</p> <p style="text-align: right;">Designation/Status</p> <p>Date</p>			

GOVERNMENT OF KARNATAKA
Department of Commercial Taxes

Form GST REG-25

[See rule 24(1)]

Certificate of Provisional Registration

1.	GSTIN		
2.	Permanent Account Number		
3.	Legal Name		
4.	Trade Name		
5.	Registration Details under Existing Law		
	Act	Registration Number	
(a)			
(b)			
(c)			
Date	<Date of creation of Certificate>		

This is a Certificate of Provisional Registration issued under the provisions of the Act.

Form GST REG-26*[See rule 24(2)]***Application for Enrolment of Existing Taxpayer**

Taxpayer Details			
1. Provisional ID			
2. Legal Name (As per Permanent Account Number)			
3. Legal Name (As per State/Center)			
4. Trade Name, if any			
5. Permanent Account Number of Business			
6. Constitution			
7. State			
7A Sector, Circle, Ward, etc. as Applicable			
7B. Center Jurisdiction			
8. Reason of liability to obtain Registration	Registration under earlier law		
9. Existing Registrations			
Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11	Registration Under Duty Of Excise On Medicinal And Toiletry Act		
12	Others (Please specify)		

10. Details of Principal Place of Business			
Building No. /Flat No.		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude		Longitude	
Contact Information			
Office Email Address		Office-Telephone Number	
Mobile Number		Office Fax No	
10A. Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
10B. Nature of Business Activities being carried out			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD) <input type="radio"/>
Works Contract	Others (Specify) <input type="radio"/>		
11. Details of Additional Places of Business			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude (Optional)		Longitude(Optional)	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
11A.Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
11B.Nature of Business Activities being carried out			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>		
Add More -----			
12. Details of Goods/ Services supplied by the Business			
Sr. No.	Description of Goods	HSN Code	

Sr. No.	Description of Services				HSN Code
13. Total Bank Accounts maintained by you for conducting Business					
Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address
14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.					
Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD/ MM/ YYYY	Gender		<Male, Female, Other>	
Mobile Number			Email Address		
Telephone Number					
Identity Information					
Designation		Director Identification Number			
Permanent Account Number		Aadhaar Number			
Are you a citizen of India?		<Yes/No>	Passport Number		
Residential Address					
Building No/Flat No			Floor No		
Name of the Premises/Building			Road/Street		
Locality/Village			District		
State			PIN Code		
15. Details of Primary Authorised Signatory					
Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth		DD / MM / YYYY	Gender	<Male, Female, Other>	
Mobile Number			Email Address		
Telephone Number					
Identity Information					
Designation			Director Identification Number		

Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	<Yes/No>	Passport Number	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Add More ---			
List of Documents Uploaded			
A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)			
16. Aadhaar Verification I on behalf of the holders of Aadhaar numbers provided in the form, give consent to “Goods and Services Tax Network” to obtain details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
17. Declaration I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. <div style="text-align: right;">Digital Signature/E-Sign</div>			
Name of the Authorised Signatory		Place	
Designation of Authorised Signatory		Date	

Instructions for filing of Application for enrolment

- Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enroll on the common portal by validating his e-mail address and mobile number.
- Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:
- Authorisation Form:-

For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory)

I ---

(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)

1. << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>>

- 2.
- 3.

hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed/ is registered under the Central Goods and Service Tax Act, 2017.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No.	Full Name	Designation/Status	Signature
--------	-----------	--------------------	-----------

1.

2.

Acceptance as an authorised signatory

I <<(Name of the authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signature	of	Authorised
		Designation/Status
Date		
Place		

Instructions for filing online form

- Enter your Provisional ID and password as provided by the State/Commercial Tax/Central Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorised Signatory.
- E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
- Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorised signatories.
- Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
- Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified. Documents required to be uploaded as evidence are as follows:-

1.	Photographs wherever specified in the Application Form (maximum 10) Proprietary Concern – Proprietor Partnership Firm / Limited Liability Partnership – Managing/ Authorised Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted) Hindu Undivided Family –Karta Company – Managing Director or the Authorised Person
----	--

	<p>Trust – Managing Trustee</p> <p>Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)</p> <p>Local Body – Chief Executive Officer or his equivalent</p> <p>Statutory Body – Chief Executive Officer or his equivalent</p> <p>Others – Person in Charge</p>
2.	Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
3.	<p>Proof of Principal/Additional Place of Business:</p> <p>(a) For Own premises –</p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises –</p> <p>A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above –</p> <p>A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
4	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
5	For each Authorised Signatory: Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Public Limited Company	Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Unlimited Company	Managing/ Whole-time Director and Managing Director/Whole Time Director/ Chief Executive

	Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others	Person In charge

- Application is required to be mandatorily digitally signed as per following :-

Sl. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) Class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature

*Note :- 1. Applicant shall require to register their DSC on common portal.
2. e-Signature facility will be available on the common portal for Aadhar holders.*

All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number, Limited Liability Partnership Identification Number shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the common portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.

Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN) <.....>.

Form Number : <.....-.....>

Form Description : <Application for Enrolment of Existing Taxpayers>

Date of Filing : <DD/MM/YYYY>

Taxpayer Trade Name : <Trade Name>

Taxpayer Legal Name : <Legal Name as shared by State/Center>

Provisional ID Number : <Provisional ID Number>

It is a system generated acknowledgement and does not require any signature

Form GST REG-27*[See rule-24(3)]*

Reference No.

<<Date-DD/MM/YYYY>>

To

Provisional ID

Name

Address

Application Reference Number (ARN) <>

Dated <DD/MM/YYYY>

Show Cause Notice for cancellation of provisional registration

This has reference to your application dated ----- . The application has been examined and the same has not been found to be satisfactory for the following reasons:-

1

2

...

You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled.

Signature

Name of the Proper Officer

Designation

Jurisdiction

Date

Place

Form GST REG-28*[See rule 24(3)]*

Reference No. -

<< Date-DD/MM/YYYY>>

To

Name

Address

GSTIN / Provisional ID

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order for cancellation of provisional registration

This has reference to your reply dated ---- in response to the notice to show cause dated ----.

☐ Whereas no reply to notice to show cause has been submitted; or☐ Whereas on the day fixed for hearing you did not appear; or☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your provisional registration is liable to be cancelled for following reason(s).

1.

2.

Determination of amount payable pursuant to cancellation of provisional registration:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Place:

Date:

Signature
< Name of the Officer>
Designation
Jurisdiction

Form GST REG-29*[See rule 24(4)]***Application for cancellation of provisional registration****Part A**

(i) Provisional ID			
(ii) Email ID			
(iii) Mobile Number			
Part B			
1. Legal Name (As per Permanent Account Number)			
2. Address for correspondence			
Building No./ Flat No.		Floor No.	
Name of Premises/ Building		Road/ Street	
City/Town/ Village/Locality		District	
Block/Taluka			
State		PIN	
3. Reason for Cancellation			
4. Have you issued any tax invoice during GST regime? YES <input type="checkbox"/> NO <input type="checkbox"/>			
5. Declaration (i) I <Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name ()> do hereby declare that I am not liable to registration under the provisions of the Act.			
6. Verification I <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed.			
Aadhaar Number		Permanent Account Number	
Signature of Authorised Signatory			
Full Name			
Designation / Status			
Place			
Date		DD/MM/YYYY	

Form GST REG-30*[See rule 25]***Form for Field Visit Report**
Center Jurisdiction (Ward/Circle/Zone)

Name of the Officer:-<< to be prefilled>>

Date of Submission of Report:-

Name of the taxable person

GSTIN/UIN –

Task Assigned by:-< Name of the Authority- to be prefilled>

Date and Time of Assignment of task:-< System date and time>

Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
	Latitude	Longitude
	North – Bounded By	South – Bounded By
	West – Bounded By	East – Bounded By
4.	Whether address is same as mentioned in application.	Y / N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father's Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	Documents verified	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	Comments (not more than < 1000 characters>	
	Place: Date:	Signature Name of the Officer: Designation: Jurisdiction:

Form GST ITC – 1

[See Rule 40(1)]

Declaration for claim of input tax credit under sub-section (1) of section 18

Claim made under

Section 18 (1)(a) ☐Section 18 (1)(b) ☐Section 18 (1)(c) ☐Section 18 (1)(d) ☐

1.	GSTIN	
2.	Legal name	
3.	Trade name, if any	
4.	Date from which liability to pay tax arises under section 9, except section 9 (3) and section 9 (4) [For claim under section 18 (1)(a) and section 18 (1)(c)]	
5.	Date of grant of voluntary registration [For claim made under section 18 (1)(b)]	
6.	Date on which goods or services becomes taxable [For claim made under section 18 (1)(d)]	

7. Claim under section 18 (1) (a) or section 18 (1)(b)

Details of stock of inputs and inputs contained in semi-finished goods or finished goods on which ITC is claimed

Sr. No.	GSTIN/Registration under CX/VAT of supplier	Invoice *		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock	Unit Quantity Code (UQC)	Quantity	Value (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
7 (a) Inputs held in stock												
7 (b) Inputs contained in semi-finished or finished goods held in stock												

*In case it is not feasible to identify invoice, the principle of first-in-firstout may be followed.

8. Claim under section 18 (1) (c) or section 18 (1)(d)

Details of stock of inputs, inputs contained in semi-finished goods or finished goods and capital goods on which ITC is claimed

Sr. No.	GSTIN/ Registrati on under CX/ VAT of supplier	Invoice */ Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Inte grat ed Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
8 (a) Inputs held in stock												
8 (b) Inputs contained in semi-finished or finished goods held in stock												
8 (c) Capital goods in stock												

* In case it is not feasible to identify invoice, principle of first in and first out may be followed.

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

9. Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]

- Name of the Firm issuing certificate
- Name of the certifying Chartered Accountant/Cost Accountant
- Membership number
- Date of issuance of certificate
- Attachment (option for uploading certificate)

10. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name

Designation/Status _____

Date ---dd/mm/yyyy

Form GST ITC -02*[See Rule – 41(1)]***Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18**

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

8. Particulars of certifying Chartered Accountant or Cost Accountant

- Name of the Firm issuing certificate
- Name of the certifying Chartered Accountant/Cost Accountant
- Membership number
- Date of issuance of certificate to the transferor
- Attachment (option for uploading certificate)

9. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name _____

Designation/Status _____

Date ---dd/mm/yyyy

Form GST ITC -03*[See rule 44(4)]***Declaration for intimation of ITC reversal/payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods under sub-section (4) of section 18**

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4(a). Details of application filed to opt for composition scheme [applicable only for section 18 (4)]	(i) Application reference number (ARN)	
	(ii) Date of filing	
4(b). Date from which exemption is effective [applicable only for section 18 (4)]		

5. Details of stock of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods on which input tax credit is required to be paid under section 18(4).

Sr. No.	GSTIN/Registration under CX/VAT of supplier	*Invoice /Bill of entry		Description of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods	Unit Quantity Code (UQC)	Qty	Value** (As adjusted by debit note/credit note)	Amount of ITC claimed (Rs.)				
		No.	Date					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13
5 (a) Inputs held in stock (where invoice is available)												
5 (b) Inputs contained in semi-finished and finished goods held in stock (where invoice available)												
5 (c) Capital goods held in stock (where invoice available)												
5 (d) Inputs held in stock and as contained in semi-finished /finished goods held in stock (where invoice not available)												
5 (e) Capital goods held in stock (where invoice not available)												

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of ITC paid standard				
					Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10
1.	Central Tax		Cash Ledger						
			Credit Ledger						
2.	State Tax		Cash Ledger						
			Credit Ledger						
3.	UT Tax		Cash Ledger						
			Credit Ledger						
4.	Integrated Tax		Cash Ledger						
			Credit Ledger						
5.	CESS		Cash Ledger						
			Credit Ledger						

* (1) In case, it is not feasible to identify invoice, the principle of first in first out may be followed.

(2) If Invoice is not available for certain inputs or capital goods, the value shall be estimated based on prevailing market price

** The value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice

6. Amount of ITC payable and paid (based on table 5)

7. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name

Designation/Status _____

Date -dd/mm/yyyy

Form GST ITC-04*[See Rule – 45(3)]***Details of goods/capital goods sent to job worker and received back**

1. GSTIN -
2. (a) Legal name -
(b) Trade name, if any –
3. Period: Quarter - Year -

4. Details of inputs/capital goods sent for job-work

GSTIN / State in case of unregistered job-worker	Challan no.	Challan date	Description of goods	UQC	Quantity	Taxable value	Type of goods (Inputs/capital goods)	Rate of tax (%)			
								Central tax	State/ UT tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12

5. Details of inputs/capital goods received back from job worker or sent out from business place of job-work

GSTIN / State of job worker if unregistered	Received back/sent out to another job worker/ supplied from premises of job worker	Original challan No.	Original challan date	Challan details if sent to another job worker			Invoice details in case supplied from premises of job worker		Description	UQC	Quantity	Taxable value
				No.	Date	GSTIN/State if job worker unregistered	No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12	13

6. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place
Authorised Signatory

Date
/Status.....

Signature

Name of

Designation

Form GST ENR-01*[See Rule 58(1)]***Application for Enrolment u/s 35 (2)***[only for un-registered persons]*

1.	(a) Legal name			
	(b) Trade Name, if any			
	(c) PAN			
	(d) Aadhaar (applicable in case of proprietorship concerns only)			
2.	Type of enrolment			
	Transporter <input type="radio"/> Godown owner /operator <input type="radio"/> Warehouse owner /operator <input type="radio"/> Cold storage owner /operator <input type="radio"/>			
3.	Constitution of Business (Please Select the Appropriate)			
(i) Proprietorship		<input type="checkbox"/>	(ii) Partnership	
(iii) Hindu Undivided Family		<input type="checkbox"/>	(iv) Private Limited Company	
(v) Public Limited Company		<input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons	
(vii) Government Department		<input type="checkbox"/>	(viii) Public Sector Undertaking	
(ix) Unlimited Company		<input type="checkbox"/>	(x) Limited Liability Partnership	
(xi) Local Authority		<input type="checkbox"/>	(xii) Statutory Body	
(xiii) Foreign Limited Liability Partnership		<input type="checkbox"/>	(xiv) Foreign Company Registered (in India)	
(xv) Others (Please specify)		<input type="checkbox"/>		
4.	Name of the State		District	
5.	Jurisdiction detail			
	Centre		State	
6.	Date of commencement of business			
7.	Particulars of Principal Place of Business			
(a)	Address			
Building No./Flat No.			Floor No.	
Name of the Premises/Building			Road/Street	

City/Town/Locality/Village		District	
Taluka/Block			
State		PIN Code	
Latitude		Longitude	
(b)	Contact Information		
Office Email Address		Office Telephone number	STD
Mobile Number		Office Fax Number	STD
(c)	Nature of premises		
Own	Leased	Rented	Consent
Shared		Others (specify)	
(d)	Nature of business activity being carried out at above mentioned premises (Please tick applicable)		
Warehouse/Depot	<input type="checkbox"/>	Godown	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Cold Storage	<input type="checkbox"/>
Others (Specify)	<input type="checkbox"/>		
8.	Details of additional place of business		Add for additional place(s) of business, if any (Fill up the same information as in item 7 [(a), (b), (c) & (d)])
9.	Details of Bank Accounts (s)		

Total number of Bank Accounts maintained by the applicant for conducting business (Upto 10 Bank Accounts to be reported)	
---	--

Details of Bank Account 1

Account Number																
Type of Account							IFSC									
Bank Name																
Branch Address	To be auto-populated (Edit mode)															

Note – Add more accounts -----

10.	Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.
-----	--

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

11.	Details of Authorized Signatory
-----	---------------------------------

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	

Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address in India			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Block/Taluka			
City/Town/Locality/Village		District	
State		PIN Code	<div style="display: flex; justify-content: space-between;"> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>

12.	Consent
<p><i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p>	

13. List of documents uploaded

(Identity and address proof)

14. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place:

.....

Name of Authorized Signatory

Date:

Designation/Status.....

For office use –

Enrolment no. -

Date -

Form GSTR-1

[See Rule (59(1))]

Details of outward supplies of goods or services

Year

Month

1. GSTIN
2. (a) Legal name of the registered person
(b) Trade name, if any
3. (a) Aggregate Turnover in the preceding Financial Year
(b) Aggregate Turnover - April to June, 2017

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6
(Amount
in Rs. for
all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those (i) attracting reverse charge and (ii) supplies made through e-commerce operator										
4B. Supplies attracting tax on reverse charge basis										
4C. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)										
GSTIN of e-commerce operator										

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 2.5 lakh

Place of Supply (State)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8
5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)							

5B. Supplies made through e-commerce operator attracting TCS (operator wise, rate wise)							
GSTIN of e-commerce operator							

6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax		
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.
1	2	3	4	5	6	7	8	9
6A.Exports								
6B. Supplies made to SEZ unit or SEZ Developer								
6C. Deemed exports								

7.Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/IIT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
7A (1). Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7A (2). Out of supplies mentioned at 7A(1), value of supplies made through e-Commerce Operators attracting TCS(operator wise, rate wise)					
GSTIN of e-commerce operator					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]					
7B (1). Place of Supply (Name of State)					

7B (2). Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise)						
GSTIN of e-commerce operator						

8. Nil rated, exempted and non GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non-GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			
8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

9. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 4, 5 and 6 [including debit notes, credit notes, refund vouchers issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit/Credit Notes or refund vouchers						Rate	Taxable Value	Amount				Place of supply
GST IN	Inv. No.	Invoice Date	GST IN	Invoice		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
				No	Date	No	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. If the invoice/Shipping bill details furnished earlier were incorrect															

9B. Debit Notes/Credit Notes/Refund voucher [original]															
9C. Debit Notes/Credit Notes/Refund voucher [amendments thereof]															

10. Amendments to taxable outward supplies to unregistered persons furnished in returns for earlier tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State/UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		<Month>			
10A. Intra-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10A (1). Out of supplies mentioned at 10A, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					
10B. Inter-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					
10B (1). Out of supplies mentioned at 10B, value of supplies made through e-Commerce Operators attracting TCS (operator wise, rate wise)					
GSTIN of e-commerce operator					

**11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/
Amendments of information furnished in earlier tax period**

Rate	Gross Advance Received/adjusted	Place of supply	Amount			
			Integrated	Central	State/UT	Cess
1	2	3	4	5	6	7
I Information for the current tax period						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies(Rate Wise)						
11A (2). Inter-State Supplies(Rate Wise)						
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7						
11B (1). Intra-State Supplies (Rate Wise)						
11B (2). Inter-State Supplies(Rate Wise)						
<i>II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for earlier tax periods[Furnish revised information]</i>						
Month					Amendment relating to information furnished in S. No.(select)	11A(1) 11A(2) 11B(1) 11B(2)

12. HSN-wise summary of outward supplies

Sr. No.	HSN	Description (Optional if HSN is not used)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			

1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signatures

Place

Name of Authorised Signatory

Date

Designation /Status.....

Instructions –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
2. The details in GSTR-1 should be furnished by 10th of the month succeeding the relevant tax period.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year. Quarterly turnover information shall not be captured in subsequent returns. Aggregate turnover shall be auto-populated in subsequent years.
4. Invoice-level information pertaining to the tax period should be reported for all supplies as under:
 - (i) For all B to B supplies (whether inter-State or intra-State), invoice level details, rate-wise, should be uploaded in Table 4, including supplies attracting reverse charge and those effected through e-commerce operator. Outwards supply information in these categories are to be furnished separately in the Table.
 - (ii) For all inter-State B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level details, rate-wise, should be uploaded in Table 5; and
 - (iii) For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies, rate-wise, should be uploaded in Table 7.
5. Table 4 capturing information relating to B to B supplies should:
 - (i) be captured in:
 - a. Table 4A for supplies relating to other than reverse charge/ made through e-commerce operator, rate-wise;
 - b. Table 4B for supplies attracting reverse charge, rate-wise; and
 - c. Table 4C relating to supplies effected through e-commerce operator attracting collection of tax at source under section 52 of the Act, operator wise and rate-wise.
 - (ii) Capture Place of Supply (PoS) only if the same is different from the location of the recipient.
6. Table 5 to capture information of B to C Large invoices and other information shall be similar to Table 4. The Place of Supply (PoS) column is mandatory in this table.
7. Table 6 to capture information related to:
 - (i) Exports out of India
 - (ii) Supplies to SEZ unit/ and SEZ developer
 - (iii) Deemed Exports

8. Table 6 needs to capture information about shipping bill and its date. However, if the shipping bill details are not available, Table 6 will still accept the information. The same can be updated through submission of information in relation to amendment Table 9 in the tax period in which the details are available but before claiming any refund / rebate related to the said invoice. The detail of Shipping Bill shall be furnished in 13 digits capturing port code (six digits) followed by number of shipping bill.
9. Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported ~~also~~ by DTA unit in its GSTR-2 as imports in GSTR-2. The liability for payment of IGST in respect of supply of services would, be created from this Table..
10. In case of export transactions, GSTIN of recipient will not be there. Hence it will remain blank.
11. Export transactions effected without payment of IGST (under Bond/ Letter of Undertaking (LUT)) needs to be reported under “0” tax amount heading in Table 6A and 6B.
12. Table 7 to capture information in respect of taxable supply of:
 - (i) B to C supplies (whether inter-State or intra-State) with invoice value upto Rs 2,50,000;
 - (ii) Taxable value net of debit/ credit note raised in a particular tax period and information pertaining to previous tax periods which was not reported earlier, shall be reported in Table 10. Negative value can be mentioned in this table, if required;
 - (iii) Transactions effected through e-commerce operator attracting collection of tax at source under section 52 of the Act to be provided operator wise and rate wise;
 - (iv) Table 7A (1) to capture gross intra-State supplies, rate-wise, including supplies made through e-commerce operator attracting collection of tax at source and Table 7A (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7A (1);
 - (v) Table 7B (1) to capture gross inter-State supplies including supplies made through e-commerce operator attracting collection of tax at source and Table 7B (2) to capture supplies made through e-commerce operator attracting collection of tax at source out of gross supplies reported in Table 7B (1); and
 - (vi) Table 7B to capture information State wise and rate wise.
13. Table 9 to capture information of:
 - (i) Amendments of B to B supplies reported in Table 4, B to C Large supplies reported in Table 5 and Supplies involving exports/ SEZ unit or SEZ developer/ deemed exports reported in Table 6;
 - (ii) Information to be captured rate-wise;
 - (iii) It also captures original information of debit / credit note issued and amendment to it reported in earlier tax periods; While furnishing information the original debit note/credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit note/credit note shall be mentioned in the first three columns of this Table,

- (iv) Place of Supply (PoS) only if the same is different from the location of the recipient;
 - (v) Any debit/ credit note pertaining to invoices issued before the appointed day under the existing law also to be reported in this table; and
 - (vi) Shipping bill to be provided only in case of exports transactions amendment.
14. Table 10 is similar to Table 9 but captures amendment information related to B to C supplies and reported in Table 7.
 15. Table 11A captures information related to advances received, rate-wise, in the tax period and tax to be paid thereon along with the respective PoS. It also includes information in Table 11B for adjustment of tax paid on advance received and reported in earlier tax periods against invoices issued in the current tax period. The details of information relating to advances would be submitted only if the invoice has not been issued in the same tax period in which the advance was received.
 16. Summary of supplies effected against a particular HSN code to be reported only in summary table. It will be optional for taxpayers having annual turnover upto Rs. 1.50 Cr but they need to provide information about description of goods.
 17. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above Rs. 1.50 Cr but upto Rs. 5.00 Cr and at four digits level for taxpayers having annual turnover above Rs. 5.00 Cr.

Form GSTR-1A

[See Rule 59(4)]

Details of auto drafted supplies

(From GSTR 2, GSTR 4 or GSTR 6)

Year

Month

1. GSTIN
2. (a) Legal name of the registered person
- (b) Trade name, if any

3. Taxable outward supplies made to registered persons including supplies attracting reverse charge other than the supplies covered in Table No. 4

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
3A. Supplies other than those attracting reverse charge (From table 3 of GSTR-2)										
3B. Supplies attracting reverse charge (From table 4A of GSTR-2)										

4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax		
	No.	Date	Value	Rate	Taxable value	Tax amount
1	2	3	4	5	6	7
4A. Supplies made to SEZ unit or SEZ Developer						
4B. Deemed exports						

5. Debit notes, credit notes (including amendments thereof) issued during current period

Details of original document			Revised details of document or details of original Debit / Credit Note				Rate	Taxable value	Place of supply (Name of State)	Amount of tax			
GSTIN	No.	Date	GSTIN	No.	Date	Value				Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signatures

Place
of Authorised Signatory

Name

Date
Designation /Status.....

Form GSTR-2*[See Rule 60(1)]***Details of inward supplies of goods or services**

Year

Month

1. GSTIN

2. (a) Legal name of the registered person Auto populated

(b) Trade name, if any Auto populated

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount
in Rs. for all Tables)

GST IN of supp lier	Invoice details			Ra te	Taxa ble valu e	Amount of Tax				Plac e of sup ply (Na me of Stat e)	Whe the r input or input service/ Capital goods (incl plant and machin ery)/ Ineligib le for ITC	Amount of ITC available			
	N o	Da t e	Val ue			Integr ated tax	Cen tral Tax	St ate / U T Ta x	CE SS			Integr ated Tax	Cen tral Tax	St ate / UT Tax	Ce ss
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

4. Inward supplies on which tax is to be paid on reverse charge

GST IN of supp lier	Invoice details			Ra te	Taxa ble valu e	Amount of Tax				Plac e of sup ply (Na me of Stat e)	Whe the r input or input service/ Capital goods (incl. plant and machin ery)/ Ineligib le for ITC	Amount of ITC available			
	N o	Da te	Val ue			Integr ated tax	Cen tral Tax	St ate / UT Tax	CE SS			Integr ated Tax	Cen tral Tax	St ate / UT Tax	Ce ss
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4A. Inward supplies received from a registered supplier (attracting reverse charge)															
4B. Inward supplies received from an unregistered supplier															
4C. Import of service															

5. Inputs/Capital goods received from Overseas or from SEZ units on a Bill of Entry

GSTIN of supplie r	Details of bill of entry			Rat e	Taxabl e value	Amount		Whether input / Capital goods(incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available	
	No .	Dat e	Valu e			Integrate d Tax	Ces s		Integrate d Tax	Ces s
1	2	3	4	5	6	7	8	9	10	11
5A. Imports										

5B. Received from SEZ										
Port code +No of BE=13 digits						Assessable Value				

Details of original invoice /Bill of entry No			Revised details of invoice				Rate	Taxable value	Amount				Place of supply	Whether input or input service/ Capital goods/ Ineligible for ITC)	Amount of ITC available			
GS TIN	No.	Date	GS TIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
6A. Supplies other than import of goods or goods received from SEZ [Information furnished in Table 3 and 4 of earlier returns]-If details furnished earlier were incorrect																		
6B. Supplies by way of import of goods or goods received from SEZ [Information furnished in Table 5 of earlier returns]-If details furnished earlier were incorrect																		
6C. Debit Notes/Credit Notes [original]																		

6D. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]

6. Amendments to details of inward supplies furnished in returns for earlier tax periods in Tables 3, 4 and 5 [including debit notes/credit notes issued and their subsequent amendments]

7. Supplies received from composition taxable person and other exempt/Nil rated/Non GST supplies received

Description	Value of supplies received from			
	Composition taxable person	Exempt supply	Nil Rated supply	Non GST supply
1	2	3	4	5
7A. Inter-State supplies				
7B. Intra-state supplies				

8. ISD credit received

GSTIN of ISD	ISD Document Details		ISD Credit received				Amount of eligible ITC			
	No.	Date	Integrated Tax	Central Tax	State / UT Tax	Cesses	Integrated Tax	Central Tax	State/UT Tax	Cesses
1	2	3	4	5	6	7	8	9	10	11
8A. ISD Invoice										
8B. ISD Credit Note										

9. TDS and TCS Credit received

GSTIN of Deductor / GSTIN of e-Commerce Operator	Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
9A. TDS						
9B. TCS						

10. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance Paid	Place of supply (Name of State)	Amount			
			Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
(I) Information for the current month						
10A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)						
10A (1). Intra-State supplies (Rate Wise)						
10A (2). Inter -State Supplies (Rate Wise)						
10B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above]						
10B (1). Intra-State Supplies (Rate Wise)						
10B (2). Intra-State Supplies (Rate Wise)						
II Amendments of information furnished in Table No. 10 (I) in an earlier month [Furnish revised information]						
Month					Amendment relating to information furnished in S. No.(select)	10A(1) 10A(2) 10(B1) 10B(2)

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11. Input Tax Credit Reversal / Reclaim

Description for reversal of ITC	To be added to or reduced from output liability	Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
A. Information for the current tax period					
(a) Amount in terms of rule 37(2) of ITC Rules	To be added				
(b) Amount in terms of rule 39(1)(j)(ii) of ITC Rules	To be added				
(c) Amount in terms of rule 42 (1) (m) of ITC Rules	To be added				
(d) Amount in terms of rule 43(1) (h) of the ITC Rules	To be added				
(e) Amount in terms of rule 42 (2)(a) of ITC Rules	To be added				
(f) Amount in terms of rule 42(2)(b) of ITC Rules	To be reduced				
(g) On account of amount paid subsequent to reversal of ITC	To be reduced				
(h) Any other liability (Specify)				
B. Amendment of information furnished in Table No 11 at S. No A in an earlier return					
Amendment is in respect of information furnished in the Month					
Specify the information you wish to amend (Drop down)					

12. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or reduce from output liability	Amount			
			Integrated Tax	Central Tax	State / UT Tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on account of rectification of mismatched invoices/debit notes	Reduce				
(d)	Reclaim on account of rectification of mismatched credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and	Reduce				

	adjusted with tax on supplies made in current tax period					
--	--	--	--	--	--	--

13. HSN summary of inward supplies

Sr. No.	HSN	Description (Optional if HSN is furnished)	UQC	Total Quantity	Total value	Total Taxable Value	Amount			
							Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signatures.....

Place:

Name of Authorised Signatory

.....

Date:

Designation

/Status.....

Instructions –

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UIN: Unique Identity Number
- c. UQC: Unit Quantity Code
- d. HSN: Harmonized System of Nomenclature
- e. POS: Place of Supply (Respective State)
- f. B to B: From one registered person to another registered person
- g. B to C: From registered person to unregistered person

2. Table 3 & 4 to capture information of:

- (i) Invoice-level inward supply information, rate-wise, pertaining to the tax period reported by supplier in GSTR-1 to be made available in GSTR-2 based on auto-populated details received in GSTR-2A;
- (ii) Table 3 to capture inward supplies other than those attracting reverse charge and Table 4 to capture inward supplies attracting reverse charge;
- (iii) The recipient taxpayer has the following option to act on the auto populated information:
 - a. Accept,
 - b. Reject,
 - c. Modify (if information provided by supplier is incorrect), or
 - d. Keep the transaction pending for action (if goods or services have not been received)

- (iv) After taking the action, recipient taxpayer will have to mention whether he is eligible to avail credit or not and if he is eligible to avail credit, then the amount of eligible credit against the tax mentioned in the invoice needs to be filed;
 - (v) The recipient taxpayer can also add invoices (not uploaded by the counterparty supplier) if he is in possession of invoices and have received the goods or services;
 - (vi) Table 4A to be auto populated;
 - (vii) In case of invoices added by recipient tax payer, Place of Supply (PoS) to be captured always except in case of supplies received from registered person, where it is required only if the same is different from the location of the recipient;
 - (viii) Recipient will have the option to accept invoices auto populated as well as add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
 - (ix) Recipient tax payer is required to declare in Column No. 12 whether the inward supplies are inputs or input services or capital goods (including plant and machinery).
3. Details relating to import of Goods/Capital Goods from outside India as well as supplied by an SEZ Unit to be reported rate-wise by recipient tax payer in Table 5.
 4. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
 5. Taxable Value in Table 5 means assessable value for customs purposes on which IGST is computed (IGST is levied on value plus specified customs duties). In case of imports, the GSTIN would be of recipient tax payer.
 6. Table 6 to capture amendment of information, rate-wise, provided in earlier tax periods in Table 3, 4 and 5 as well as original/ amended information of debit or credit note. GSTIN not to be provided in case of export transactions.
 7. Table 7 captures information on a gross value level.
 8. An option similar to Table 3 is not available in case of Table 8 and the credit as distributed by ISD (whether eligible or ineligible) will be made available to the recipient unit and it will be required to re-determine the eligibility as well as the amount eligible as ITC.
 9. TDS and TCS credit would be auto-populated in Table 9. Sales return and Net value columns are not applicable in case of tax deducted at source in Table 9.
 10. The eligible credit from Table 3, Table 4 & Table 8 relating to inward supplies to be populated in the Electronic Credit Ledger on submission of its return in Form GSTR-3.
 11. Recipient can claim less ITC on an invoice depending on its use i.e. whether for business purpose or non-business purpose.
 12. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued should be reported in Table 10.
 13. Table 12 to capture additional liability due to mismatch as well as reduction in output liability due to rectification of mismatch on account of filing of GSTR-3 of the immediately preceding tax period.
 14. Reporting criteria of HSN will be same as reported in GSTR-1.

FORM GSTR-2A

[See Rule 60(1)]

Details of auto drafted supplies

(From GSTR 1, GSTR 5, GSTR-6, GSTR-7 and GSTR-8)

Year

Month

1. GSTIN
2. (a) Legal name of the registered person
- (b) Trade name, if any

PART A

3. Inward supplies received from a registered person other than the supplies attracting reverse charge

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State)
	No.	Date	Value			Integrated tax	Central Tax	State/ UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

4. Inward supplies received from a registered person on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

5. Debit / Credit notes (including amendments thereof) received during current tax

Details of original document			Revised details of document or details of original Debit / Credit note				Rate	Taxable value	Amount of tax				Place of supply (Name of State)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

period

PART B

6. ISD credit (including amendments thereof) received

GSTIN of ISD	ISD document details		ITC amount involved			
	No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6	7
ISD Invoice –eligible ITC						
ISD Invoice –ineligible ITC						
ISD Credit note –eligible ITC						
ISD Credit note –ineligible ITC						

PART- C

7. TDS and TCS Credit (including amendments thereof) received

GSTIN of Deductor / GSTIN of e-Commerce Operator	Amount received / Gross Value	Sales Return	Net Value	Amount		
				Integrated Tax	Central Tax	State Tax /UT Tax
1	2	3	4	5	6	7
7A. TDS						
7B. TCS						

Form GSTR-3*[See Rule 61(1)]***Monthly return**

Year

Month

1. GSTIN
2. (a) Legal name of the registered person Auto Populated
- (b) Trade name, if any Auto Populated

Part-A (To be auto populated)

(Amount in Rs. for all Tables)

3. Turnover														
Sr. No.	Type of Turnover	Amount												
1	2	3												
(i)	Taxable [other than zero rated]													
(ii)	Zero rated supply on payment of Tax													
(iii)	Zero rated supply without payment of Tax													
(iv)	Deemed exports													
(v)	Exempted													
(vi)	Nil Rated													
(vii)	Non-GST supply													
	Total													

4. Outward supplies

4.1 Inter-State supplies (Net Supply for the month)

Rate	Taxable Value	Amount of Tax	
		Integrated Tax	CESS
1	2	3	4
A. Taxable supplies (other than reverse charge and zero rated supply) [Tax Rate Wise]			
B. Supplies attracting reverse charge-Tax payable by recipient of supply			
C. Zero rated supply made with payment of Integrated Tax			
D. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS-[Rate wise]			
GSTIN of e-commerce operator			

4.2 Intra-State supplies (Net supply for the month)

Rate	Taxable Value	Amount of Tax		
		Central Tax	State /UT Tax	Cess
1	2	3	4	5
A. Taxable supplies (other than reverse charge) [Tax Rate wise]				
B. Supplies attracting reverse charge- Tax payable by the recipient of supply				
C. Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS [Rate wise]				
GSTIN of e-commerce operator				

4.3 Tax effect of amendments made in respect of outward supplies

Rate	Net differential value	Amount of Tax			
		Integrated tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(I) Inter-State supplies					
A Taxable supplies (other than reverse charge and Zero Rated supply made with payment of Integrated Tax) [Rate wise]					
B Zero rated supply made with payment of Integrated Tax [Rate wise]					
C Out of the Supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS					
(II) Intra-state supplies					
A Taxable supplies (other than reverse charge) [Rate wise]					
B Out of the supplies mentioned at A, the value of supplies made through an e-commerce operator attracting TCS					

5. Inward supplies attracting reverse charge including import of services (Net of advance adjustments)

5A. Inward supplies on which tax is payable on reverse charge basis

Rate of tax	Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies [Rate Wise]					
(II) Intra-State inward supplies [Rate Wise]					

5B. Tax effect of amendments in respect of supplies attracting reverse charge

Rate of tax	Differential Taxable Value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
(I) Inter-State inward supplies (Rate Wise)					
(II) Intra-State inward supplies (Rate Wise)					

6. Input tax credit

ITC on inward taxable supplies, including imports and ITC received from ISD[Net of debit notes/credit notes]

Description	Taxable value	Amount of tax				Amount of ITC			
		Integrated Tax	Central Tax	State/UT Tax	CESS	Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6	7	8	9	10
(I) On account of supplies received and debit notes/credit notes received during the current tax period									
(a) Inputs									
(b) Input services									
(c) Capital goods									
(II) On account of amendments made (of the details furnished in earlier tax periods)									
(a) Inputs									
(b) Input services									
(c) Capital goods									

7. Addition and reduction of amount in output tax for mismatch and other reasons

Description		Add to or reduce from output liability	Amount			
			Integrated tax	Central tax	State / UT tax	CESS
1		2	3	4	5	6
(a)	ITC claimed on mismatched/duplication of invoices/debit notes	Add				
(b)	Tax liability on mismatched credit notes	Add				
(c)	Reclaim on rectification of mismatched invoices/Debit Notes	Reduce				
(d)	Reclaim on rectification of mismatch credit note	Reduce				
(e)	Negative tax liability from previous tax periods	Reduce				
(f)	Tax paid on advance in earlier tax periods and adjusted with tax on supplies made in current tax period	Reduce				
(g)	Input Tax credit reversal/reclaim	Add/Reduce				

8. Total tax liability

Rate of Tax	Taxable value	Amount of tax			
		Integrated tax	Central tax	State/UT Tax	CESS
1	2	3	4	5	6
8A. On outward supplies					
8B. On inward supplies attracting reverse charge					
8C. On account of Input Tax Credit Reversal/reclaim					
8D. On account of mismatch/ rectification /other reasons					

9. Credit of TDS and TCS

		Amount		
		Integrated tax	Central tax	State/ UT Tax
1		2	3	4
(a)	TDS			
(b)	TCS			

10. Interest liability (Interest as on)

On account of	Output liability on mismatch	ITC claimed on mismatched invoice	On account of other ITC reversal	Undue excess claims or excess reduction [refer sec 50(3)]	Credit of interest on rectification of mismatch	Interest liability carry forward	Delay in payment of tax	Total interest liability
1	2	3	4	5	6	7	8	9
(a) Integrated Tax								
(b) Central Tax								
(c) State/UT Tax								
(d) Cess								

11. Late Fee

On account of	Central Tax	State/UT tax
1	2	3
Late fee		

Part B**12. Tax payable and paid**

Description	Tax payable	Paid in cash	Paid through ITC				Tax Paid
			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8
(a) Integrated Tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

13. Interest, Late Fee and any other amount (other than tax) payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
II Late fee		
(a) Central tax		
(b) State/UT tax		

14. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7

(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

15. Debit entries in electronic cash/Credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Tax paid through ITC				Interest	Late fee
		Integrated tax	Central Tax	State/UT Tax	Cess		
1	2	3	4	5	6	7	8
(a) Integrated tax							
(b) Central Tax							
(c) State/UT Tax							
(d) Cess							

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signatures of Authorised Signatory

.....

Place

.....

Date

/Status.....

Name of Authorised Signatory

Designation

Instructions:-

1. Terms Used :-
 - a) GSTIN :- Goods and Services Tax Identification Number
 - b) TDS :- Tax Deducted at source
 - c) TCS :- Tax Collected at source
2. GSTR 3 can be generated only when GSTR-1 and GSTR- 2 of the tax period have been filed.
3. Electronic liability register, electronic cash ledger and electronic credit ledger of taxpayer will be updated on generation of GSTR-3 by taxpayer.
4. Part-A of GSTR-3 is auto-populated on the basis of GSTR 1, GSTR 1A and GSTR 2.
5. Part-B of GSTR-3 relates to payment of tax, interest, late fee etc. by utilising credit available in electronic credit ledger and cash ledger.
6. Tax liability relating to outward supplies in Table 4 is net of invoices, debit/credit notes and advances received.
7. Table 4.1 will not include zero rated supplies made without payment of taxes.
8. Table 4.3 will not include amendments of supplies originally made under reverse charge basis.
9. Tax liability due to reverse charge on inward supplies in Table 5 is net of invoices, debit/credit notes, advances paid and adjustments made out of tax paid on advances earlier.
10. Utilization of input tax credit should be made in accordance with the provisions of section 49.
11. GSTR-3 filed without discharging complete liability will not be treated as valid return.
12. If taxpayer has filed a return which was not valid earlier and later on, he intends to discharge the remaining liability, then he has to file the Part B of GSTR-3 again.
13. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have been discharged.
14. Refund claimed from cash ledger through Table 14 will result in a debit entry in electronic cash ledger on filing of valid GSTR 3.

Form GSTR – 3A*[See rule 68]*

Reference No:

Date:

To

_____ GSTIN

----- Name

_____ Address

Notice to return defaulter u/s 46 for not filing return

Tax Period -

Type of Return -

Being a registered taxpayer, you are required to furnish return for the supplies made or received and to discharge resultant tax liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within 15 days failing which the tax liability will be assessed u/s 62 of the Act, based on the relevant material available with this office. Please note that in addition to tax so assessed, you will also be liable to pay interest and penalty as per provisions of the Act.
3. Please note that no further communication will be issued for assessing the liability.
4. The notice shall be deemed to have been withdrawn in case the return referred above, is filed by you before issue of the assessment order.

Or**Notice to return defaulter u/s 46 for not filing final return upon cancellation of registration**

Cancellation order No. --

Date ---

Application Reference Number, if any -

Date -

Consequent upon applying for surrender of registration or cancellation of your registration for the reasons specified in the order, you were required to submit a final return in form **GSTR-10** as required under section 45 of the Act.

2. It has been noticed that you have not filed the final return by the due date.
3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid tax period will be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.
4. This notice shall be deemed to be withdrawn in case the return is filed by you before issue of the assessment order.

Signature

Name

Designation

Year	<div></div> <div></div> <div></div>
Month	<div></div>

[illegible]

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)					
(b) Outward taxable supplies (zero rated)					
(c) Other outward supplies (Nil rated, exempted)					
(d) Inward supplies (liable to reverse charge)					
(e) Non-GST outward supplies					

	Place of Supply (State/UT)	Total Taxable value	Amount of Integrated Tax
	1	2	3
Unregistered Persons			
Composition Taxable Persons			
UIN holders			

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
1	2	3	4	5
(A) ITC Available (whether in full or part)				
(1) Import of goods				
(2) Import of services				
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)				
(4) Inward supplies from ISD				
(5) All other ITC				
(B) ITC Reversed				
(1) As per Rule 42&43 of ITC rules				

(2) Others				
(C) Net ITC Available (A) – (B)				
(D) Ineligible ITC				
(1) As per section 17(5)				
(2) Others				

5. Values of exempt, nil-rated and non-GST inward supplies

Nature of supplies	Inter-State supplies	Intra-State supplies
1	2	3
From a supplier under composition scheme, Exempt and Nil rated supply		
Non GST supply		

6.1 Payment of tax

Description	Tax payable	Paid through ITC				Tax paid TDS./TCS	Tax/Cess paid in cash	Interest	Late Fee
		Integrated Tax	Central Tax	State/UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10
Integrated Tax									
Central Tax									
State/UT Tax									
Cess									

6.2 TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4
TDS			
TCS			

Verification (by Authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Instructions:

- 1) Value of Taxable Supplies = Value of invoices + value of Debit Notes – value of credit notes + value of advances received for which invoices have not been issued in the same month – value of advances adjusted against invoices
- 2) Details of advances as well as adjustment of same against invoices to be adjusted and not shown separately
- 3) Amendment in any details to be adjusted and not shown separately.

Form GSTR-4*[See Rule 59(4)]***Quarterly return for registered person opting for composition levy**

Year

Quarter

1. GSTIN
2. (a) Legal name of the registered person Auto Populated
- (b) Trade name, if any Auto Populated
3. (a) Aggregate Turnover in the preceding Financial Year
- (b) Aggregate Turnover - April to June, 2017

4. Inward supplies including supplies on which tax is to be paid on reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	11
4A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
4B. Inward supplies received from a registered supplier (attracting reverse charge)										
4C. Inward supplies received from an unregistered supplier										

4D. Import of service										

5. Amendments to details of inward supplies furnished in returns for earlier tax periods in Table 4 [including debit notes/credit notes and their subsequent amendments]

Details of original invoice			Revised details of invoice				Rate	Taxable value	Amount				Place of supply (Name of State)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5A. Supplies [Information furnished in Table 4 of earlier returns]-If details furnished earlier were incorrect													
5B. Debit Notes/Credit Notes [original]													
5C. Debit Notes/ Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]													

6. Tax on outward supplies made (Net of advance and goods returned)

Rate of tax	Turnover	Composition tax amount	
		Central Tax	State/UT Tax
1	2	3	4

7. Amendments to Outward Supply details furnished in returns for earlier tax periods in Table No. 6

Quarter	Rate	Original details			Revised details		
		Turnover	Central Tax	State/UT tax	Turnover	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8

8. Consolidated Statement of Advances paid/Advance adjusted on account of receipt of supply

Rate	Gross Advance Paid	Place of supply (Name of State)	Amount					
			Integrated	Central	State/ UT Tax	Cess		
1	2	3	4	5	6	7		
(I) Information for the current quarter								
8A. Advance amount paid for reverse charge supplies in the tax period (tax amount to be added to output tax liability)								
8A (1). Intra-State supplies (Rate Wise)								
8A (2). Inter-State Supplies (Rate Wise)								
8B. Advance amount on which tax was paid in earlier period but invoice has been received in the current period [reflected in Table 4 above] (tax amount to be reduced from output tax liability)								
8B (1). Intra-State Supplies (Rate Wise)								
8B (2). Intra-State Supplies (Rate Wise)								
II Amendments of information furnished in Table No. 8 (I) for an earlier quarter								
Year	Quarter	Amendment relating to information furnished in S. No.(select)			8A(1)	8A(2)	8B(1)	8B(2)

9. TDS Credit received

GSTIN of Deductor	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

10. Tax payable and paid

Description	Tax amount payable	Pay tax amount
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		

11. Interest, Late Fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
(II) Late fee		
(a) Central tax		
(b) State/UT tax		

12. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

13. Debit entries in cash ledger for tax /interest payment

[tobe populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated tax			
(b) Central Tax			
(c) State/UT Tax			
(d) Cess			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place

Name of Authorised Signatory

.....

Date

Designation

/Status.....

Instructions:-

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
 - (b) TDS: Tax Deducted at Source
2. The details in GSTR-4 should be furnished between 11th and 18th of the month succeeding the relevant tax period.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year and first quarter of the current financial year shall be reported in the preliminary information in Table 3. This information would be required to be submitted by the taxpayers only in the first year and should be auto-populated in subsequent years.
4. Table 4 to capture information related to inward supplies, rate-wise:
 - (i) Table 4A to capture inward supplies from registered supplier other than reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1 and GSTR-5;

- (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge. This information will be auto-populated from the information reported by supplier in GSTR-1;
 - (iii) Table 4C to capture supplies from unregistered supplier;
 - (iv) Table 4D to capture import of service;
 - (v) Tax recipient to have the option to accept invoices auto populated/ add invoices, pertaining to reverse charge only when the time of supply arises in terms of section 12 or 13 of the Act; and
 - (vi) Place of Supply (PoS) only if the same is different from the location of the recipient.
5. Table 5 to capture amendment of information provided in earlier tax periods as well as original/ amended information of debit or credit note received, rate-wise. Place of Supply (PoS) to be reported only if the same is different from the location of the recipient. While furnishing information the original debit /credit note, the details of invoice shall be mentioned in the first three columns, While furnishing revision of a debit note/credit note, the details of original debit /credit note shall be mentioned in the first three columns of this Table,
 6. Table 6 to capture details of outward supplies including advance and net of goods returned during the current taxperiod.
 7. Table 7 to capture details of amendment of incorrect details reported in Table 6 of previous returns.
 8. Information of advance paid pertaining to reverse charge supplies and the tax paid on it including adjustments against invoices issued to be reported in Table 8.
 9. TDS credit would be auto-populated in a Table 9.

Form GSTR-4A*[See Rule 59(3)& 66(2)]***Auto-drafted details for registered person opting for composition levy***(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)*

Year

Quarter

1. GSTIN**2. (a)** Legal name of the registered person Auto Populated

(b) Trade name, if any Auto Populated

3. Inward supplies received from registered person including supplies attracting reverse charge

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of tax				Place of supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
3A. Inward supplies received from a registered supplier (other than supplies attracting reverse charge)										
3B. Inward supplies received from a registered supplier (attracting reverse charge)										

4. *Debit notes/credit notes (including amendments thereof) received during current period*

Details of original document			Revised details of document or details of original Debit / Credit Note				Rate	Taxable value	Amount of tax				Place of supply (Name of State)
GSTIN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State/UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

5. *TDS Credit received*

GSTIN of deductor	Gross value	Amount of tax	
		Central Tax	State/UT Tax
1	2	3	4

Form GSTR-5

*[See Rule 60(4A)]***Return for Non-resident taxable person**

Year

Month

1. GSTIN

- 2.** (a) Legal name of the registered person Auto Populated
- (b) Trade name, if any Auto Populated
- (c) Validity period of registration Auto Populated

3. Inputs/Capital goods received from Overseas (Import of goods)(Amount in Rs.
for all Tables)

Details of bill of entry			Rate	Taxable value	Amount		Amount of ITC available	
No.	Date	Value			Integrated Tax	Cess	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9

4. Amendment in the details furnished in any earlier return

Original details		Revised details									Differential ITC (+/-)	
Bill of entry		Bill of entry			Rate	Taxable value	Amount		Amount of ITC available			
No	Date	No	Date	Value					Integrated Tax	Cess	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

5. Taxable outward supplies made to registered persons (including UIN holders)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

6. Taxable outward inter-State supplies to un-registered persons where invoice value is more than Rs 2.5 lakh

Place of Supply (State)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integrated Tax	Cess
1	2	3	4	5	6	7	8

7. Taxable supplies (net of debit notes and credit notes) to unregistered persons other than the supplies mentioned at Table 6

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State /UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supply (Consolidated, rate wise)					
7B. Inter-State Supplies where the value of invoice is upto Rs 2.5 Lakh [Rate wise]					
Place of Supply (Name of State)					

8. Amendments to taxable outward supply details furnished in returns for earlier tax periods in Table 5 and 6 [including debit note/credit notes and amendments thereof]

Details of original document			Revised details of document or details of original Debit/Credit Notes				Rate	Taxable Value	Amount				Place of supply
GST IN	No.	Date	GSTIN	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
8A. If the invoice details furnished earlier were incorrect													
8B. Debit Notes/Credit Notes [original]													
8C. Debit Notes/Credit Notes [amendment of debit notes/credit notes furnished in earlier tax periods]													

9. Amendments to taxable outward supplies to unregistered persons furnished in returns for Earlier tax periods in Table 7

Rate of tax	Total taxable value	Amount			
		Integrated Tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised					
9A. Intra-State Supplies [Rate wise]					
9B. Inter-State Supplies [Rate wise]					
Place of Supply (Name of State)					

10. Total tax liability

Rate of Tax	Taxable value	Amount of tax			
		Integrated Tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6
10A. On account of outward supply					
10B. On account of differential ITC being negative in Table 4					

11. Tax payable and paid

Description	Tax payable	Paid in cash	Paid through ITC		Tax Paid
			Integrated tax	Cess	
1	2	3	4	5	6
(a) Integrated Tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

12. Interest, late fee and any other amount payable and paid

Description	Amount payable	Amount paid
1	2	3
I Interest on account of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(d) Cess		
II Late fee on account of		
(a) Central tax		
(b) State / UT tax		

13. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

14. Debit entries in electronic cash/credit ledger for tax/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Tax paid through ITC		Interest	Late fee
		Integrated tax	Cess		
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
(d) Cess					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signatures of Authorised Signatory

.....

Place

.....

Date

/Status.....

Name of Authorised Signatory

Designation

Instructions:-

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UIN: Unique Identity Number
 - c. UQC: Unit Quantity Code
 - d. HSN: Harmonized System of Nomenclature
 - e. POS: Place of Supply (Respective State)
 - f. B to B: From one registered person to another registered person
 - g. B to C: From registered person to unregistered person
2. GSTR-5 is applicable to non-resident taxable person and it is a monthly return.
3. The details in GSTR-5 should be furnished by 20th of the month succeeding the relevant tax period or within 7 days from the last date of the registration whichever is earlier.
4. Table 3 consists of details of import of goods, bill of entry wise and taxpayer has to specify the amount of ITC eligible on such import of goods.
5. Recipient to provide for Bill of Entry information including six digits port code and seven digits bill of entry number.
6. Table 4 consists of amendment of import of goods which are declared in the returns of earlier tax period.
7. Invoice-level information, rate-wise, pertaining to the tax period separately for goods and services should be reported as under:
 - i. For all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
 - ii. For all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
 - iii. For all B to C supplies (whether inter-State or intra-State) where invoice value is up to Rs. 2,50,000/- State-wise summary of supplies shall be filed in Table 7.
8. Table 8 consists of amendments in respect of -
 - i. B2B outward supplies declared in the previous tax period;
 - ii. “B2C inter-State invoices where invoice value is more than 2.5 lakhs” reported in the previous tax period; and
 - iii. Original Debit and credit note details and its amendments.
9. Table 9 covers the Amendments in respect of B2C outward supplies other than inter-State supplies where invoice value is more than Rs 250000/-.
10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period.
On submission of GSTR-5, System shall compute the tax liability and ITC will be posted to the respective ledgers.

Form GSTR-5A*[See Rule 64]***Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable persons in India**

1. GSTIN of the supplier-
2. (a) Legal name of the registered person -
(b) Trade name, if any -
3. Name of the Authorised representative in India filing the return –
4. Period: Month - Year -
5. Taxable outward supplies made to consumers in India

(Amount in Rupees)

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

5A. Amendments to taxable outward supplies to non-taxable persons in India*(Amount in Rupees)*

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

6. Calculation of interest, penalty or any other amount

Sr. No.	Description	Amount of tax due	
		Integrated tax	CESS
1	2	3	4
1.	Interest		
2.	Others (Please specify)		
	Total		

7. Tax, interest, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	CESS		Integrated tax	CESS
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (Please Specify)					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place

.....

Name of Authorised Signatory

Date

Designation /Status

Form GSTR-6

*[See Rule 59(4) & 60(5)]***Return for input service distributor**

Year

Month

1. GSTIN**2. (a) Legal name of the registered person**

(b) Trade name, if any

3. Input tax credit received for distribution

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10

(Amount in Rs. for all
Tables)

Description	Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5
(a) Total ITC available for distribution				
(b) Amount of eligible ITC				
(c) Amount of ineligible ITC				

4. Total ITC/Eligible ITC/Ineligible ITC to be distributed for tax period (From Table No. 3)**5. Distribution of input tax credit reported in Table 4**

GSTIN of recipient/State, if recipient is unregistered	ISD invoice		Distribution of ITC by ISD			
	No.	Date	Integrated Tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7
5A. Distribution of the amount of eligible ITC						
5B. Distribution of the amount of ineligible ITC						

6. Amendments in information furnished in earlier returns in Table No. 3

Original details			Revised details									
GSTIN of supplier	No.	Date	GSTIN of supplier	Invoice/debit note/credit note details			Rate	Taxable value	Amount of Tax			
				No	Date	Value			Integrated tax	Central Tax	State / UT Tax	CESS
1	2	3	4	5	6	7	8	9	10	11	12	13
6A. Information furnished in Table 3 in an earlier period was incorrect												
6B. Debit Notes/Credit Notes received [Original]												
6C. Debit Notes/Credit Notes [Amendments]												

7. Input tax credit mis-matches and reclaims to be distributed in the tax period

Description	Integrated tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5
7A. Input tax credit mismatch				
7B. Input tax credit reclaimed on rectification of mismatch				

8. Distribution of input tax credit reported in Table No. 6 and 7 (plus / minus)

GSTIN of recipient	ISD credit no.		ISD invoice		Input tax distribution by ISD			
	No.	Date	No.	Date	Integrated Tax	Central Tax	State Tax	CESS
1	2	3	4	5	6	7	8	9
8A. Distribution of the amount of eligible ITC								
8B. Distribution of the amount of ineligible ITC								

9. Redistribution of ITC distributed to a wrong recipient (plus / minus)

Original input tax credit distribution					Re-distribution of input tax credit to the correct recipient						
GSTIN of original recipient	ISD invoice detail		ISD credit note		GSTIN of new recipient	ISD invoice		Input tax credit redistributed			
	No.	Date	No.	Date		No.	Date	Integrated Tax	Central Tax	State Tax	CESS
1	2	3	4	5	6	7	8	9	10	11	12
9A. Distribution of the amount of eligible ITC											
9B. Distribution of the amount of ineligible ITC											

10. Late Fee

On account of	Central Tax	State / UT tax	Debit Entry No.
1	2	3	4
Late fee			

11. Refund claimed from electronic cash ledger

Description	Fee	Other	Debit Entry Nos.
1	2	3	4
(a) Central Tax			
(b) State/UT Tax			
Bank Account Details (Drop Down)			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

.....

Place

Name of Authorised Signatory

.....

Date

Designation

/Status.....

Instructions:-

- Terms Used :-
 - GSTIN :- Goods and Services Tax Identification Number
 - ISD :- Input Service Distributor
 - ITC: - Input tax Credit.
- GSTR-6 can only be filed only after 10th of the month and before 13th of the month succeeding the tax period.
- ISD details will flow to Part B of GSTR-2A of the Registered Recipients Units on filing of GSTR-6.
- ISD will not have any reverse charge supplies. If ISD wants to take reverse charge supplies, then in that case ISD has to separately register as Normal taxpayer.
- ISD will have late fee and any other liability only.
- ISD has to distribute both eligible and ineligible ITC to its Units in the same tax period in which the inward supplies have been received.
- Ineligible ITC will be in respect of supplies made as per Section 17(5).
- Mismatch liability between GSTR-1 and GSTR-6 will be added to ISD and further ISD taxpayer has to issue ISD credit note to reduce the ITC distributed earlier to its registered recipients units.
- Table 7 in respect of mismatch liability will be populated by the system.
- Refund claimed from cash ledger through Table 11 will result in a debit entry in electronic cash ledger.

Form GSTR-6A

[See Rule 59(3) & 65]

Details of supplies auto-drafted from*(Auto-drafted from GSTR-1)*

Year

Month

1. GSTIN**2. (a) Legal name of the registered person**

(b) Trade name, if any

3. Input tax credit received for distribution*(Amount in Rs. for all Tables)*

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax			
	No	Date	Value			Integrated tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10

4. Debit / Credit notes (including amendments thereof) received during current tax period

Details of original document			Revised details of document or details of Debit / Credit Note									
GSTIN of supplier	No.	Date	GSTIN of supplier	No.	Date	Value	Rate	Taxable value	Amount of tax			
									Integrated tax	Central Tax	State / UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12	13

Form GSTR-7

[See Rule 67(1)]

Return for Tax Deducted at Source

Year

Month

1. GSTIN**2. (a) Legal name of the Deductor** Auto Populated

(b) Trade name, if any Auto Populated

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
		Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5

4. Amendments to details of tax deducted at source in respect of any earlier tax period

Original details			Revised details				
Month	GSTIN of deductee	Amount paid to deductee on which tax is deducted	GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
					Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8

5. Tax deduction at source and paid

Description	Amount of tax deducted	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		

6. Interest, late Fee payable and paid

Description	Amount payable	Amount paid
1	2	3
(I) Interest on account of TDS in respect of		
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		
(II) Late fee		
(a) Central tax		
(b) State / UT tax		

7. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated Tax						
(b) Central Tax						
(c) State/UT Tax						
Bank Account Details (Drop Down)						

8. Debit entries in electronic cash ledger for TDS/interest payment [to be populated after

payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated Tax			
(b) Central Tax			
(c) State/UT Tax			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place: Name of Authorised Signatory

Date: Designation /Status.....

Instructions –

- Terms used:
 - GSTIN: Goods and Services Tax Identification Number
 - TDS: Tax Deducted at Source
- Table 3 to capture details of tax deducted.
- Table 4 will contain amendment of information provided in earlier tax periods.
- Return cannot be filed without full payment of liability.

Form GSTR 7A*[See Rule 66(3)]***Tax Deduction at Source Certificate**

1. TDS Certificate No. –
2. GSTIN of deductor –
3. Name of deductor –
4. GSTIN of deductee –
5. (a) Legal name of the deductee -
(b) Trade name, if any –
6. Tax period in which tax deducted and accounted for in GSTR-7 –
7. Details of supplies Amount of tax deducted –

Value on which tax deducted	Amount of Tax deducted at source (Rs.)		
	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4

Signature

Name

Designation

Office -

Form GSTR - 8*[See Rule 67(1)]***Statement for tax collection at source**

Year

Month

1. GSTIN

2. (a) Legal name of the registered person Auto Populated

(b) Trade name, if any Auto Populated

3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

GSTIN of the supplier	Details of supplies made which attract TCS			Amount of tax collected at source		
	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5	6	7
3A. Supplies made to registered persons						
3B. Supplies made to unregistered persons						

4. Amendments to details of supplies in respect of any earlier statement

Original details		Revised details						
Month	GSTIN of supplier	GSTIN of supplier	Details of supplies made which attract TCS			Amount of tax collected at source		
			Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9
4A. Supplies made to registered persons								
4B. Supplies made to unregistered persons								

5. Details of interest

On account of	Amount in default	Amount of interest		
		Integrated Tax	Central Tax	State /UT Tax
1	2	3	4	5
Late payment of TCS amount				

6. Tax payable and paid

Description	Tax payable	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State / UT Tax		

7. Interest payable and paid

Description	Amount of interest payable	Amount paid
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

8. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Other	Debit Entry Nos.
1	2	3	4	5	6
(a) Integrated tax					
(b) Central Tax					
(c) State/UT Tax					
Bank Account Details (Drop Down)					

9. Debit entries in cash ledger for TCS/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest
1	2	3
(a) Integrated tax		
(b) Central Tax		
(c) State/UT Tax		

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

.....

Place:

Name of Authorised Signatory

.....

Date:

Designation

/Status.....

Instructions:-

1. Terms Used :-
 - a. GSTIN :- Goods and Services Tax Identification Number
 - b. TCS :- Tax Collected at source
2. An e-commerce operator can file GSTR- 8 only when full TCS liability has been discharged.
3. TCS liability will be calculated on the basis of table 3 and table 4.
4. Refund from electronic cash ledger can only be claimed only when all the TCS liability for that tax period has been discharged.
5. Cash ledger will be debited for the refund claimed from the said ledger.
6. Amount of tax collected at source will flow to Part C of GSTR- 2A of the taxpayer on filing of GSTR-8.
7. Matching of Details with supplier's GSTR-1 will be at the level of GSTIN of supplier.

Form GSTR -11*[See Rule 82]***Statement of inward supplies by persons having Unique Identification Number (UIN)**

Year

Month

1	UIN																		
2.	Name of the person having UIN	Auto populated																	

3. Details of inward supplies received

(Amount in Rs.)

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax			
	No	Date	Value			Integrated tax	Central Tax	State/UT Tax	CESS
1	2	3	4	5	6	7	8	9	10
3A. Invoices received									
3B. Debit/Credit Note received									

for all Tables)

4. Refund amount

Integrated tax	Central Tax	State/UT Tax	CESS
1	2	3	4
Bank details (drop down)			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Signature

Name of Authorised Signatory

.....

Date

Designation

/Status.....

Instructions:-

1. Terms Used :-
 - a. GSTIN :- Goods and Services Tax Identification Number
 - b. UIN :- Unique Identity Number
2. UIN holder has to file GSTR-11 for claiming refund on quarterly basis or otherwise as and when required to file by proper officer.
3. Table 3 of GSTR-11 will be populated from GSTR-1.
4. UIN holder will not be allowed to add or modify any details in GSTR-11.

Form GST PCT - 1

[See Rule 83(1)]

Application for Enrolment as Goods and Services Tax Practitioner**Part –A**

State /UT –



District -



(i)	Name of the Goods and Services Tax Practitioner (As mentioned in PAN)	
(ii)	PAN	
(iii)	Email Address	
(iv)	Mobile Number	
Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.		

PART B

1.	Enrolling Authority	Centre <input type="checkbox"/> State <input type="checkbox"/>
2.	State/UT	
3.	Date of application	
4	Enrolmentsoughtas:	(1) Chartered Accountant holding COP (2) Company Secretary holding COP (3) Cost and Management Accountant holding COP (4) Advocate (5) Graduate or Postgraduate degree in Commerce (6) Graduate or Postgraduate degree in Banking (7) Graduate or Postgraduate degree in Business Administration (8) Graduate or Postgraduate degree in Business Management (9) Degree examination of any recognized Foreign University (10) Retired Government Officials
5.	Membership Number	
5.1	Membership Type (drop down will change based the institute selected)	
5.2	Date of Enrolment / Membership	
5.3	Membership Valid upto	

6	Advocates registered with Bar (Name of Bar Council)	
6.1	Registration Number as given by Bar	
6.2	Date of Registration	
6.3	Valid up to	
7	Retired Government Officials	Retired from Centre/ State
7.1	Date of Retirement	
7.2	Designation of the post held at the time of retirement	Scanned copy of Pension Certificate issued by AG office or any other document evidencing retirement
8.	Applicant Details	
8.1	Full name as per PAN	
8.2	Father's Name	
8.3	Date of Birth	
8.4	Photo	
8.5	Gender	
8.6	Aadhaar	<optional>
8.7	PAN	< Pre filled from Part A>
8.8	Mobile Number	<Pre filled from Part A>
8.9	Landline Number	
8.10	Email id	< Pre filled from Part A>
9.	Professional Address	(Any three will be mandatory)
9.1	Building No./ Flat No./Door No.	
9.2	Floor No.	
9.3	Name of the Premises / Building	
9.4	Road /Street Lane	
9.5	Locality / Area / Village	
9.6	District	
9.7	State	

9.8	PIN Code	
10.	Qualification Details	
10.1	Qualifying Degree	
10.2	Affiliation University / Institute	
	Consent <i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i>	
	Verification <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>	
	Place	< DSC /E-sign of the Applicant/EVC>
	Date	< Name of the Applicant>

Acknowledgment

Application Reference Number (ARN) -

You have filed the application successfully.

GSTIN, if available:

Legal Name:

Form No. :

Form Description :

Date of Filing:

Time of filing:

Center Jurisdiction:

State Jurisdiction :

Filed by :

Temporary reference number, (TRN) if any:

Place:

It is a system generated acknowledgement and does not require any signature.

Note - The status of the application can be viewed through “Track Application Status” at dash board on the GST Portal.

Form GST PCT-02*[See Rule 83(2)]***Enrolment Certificate of Goods and Services Tax Practitioner**

1.	Enrolment Number	
2.	PAN	
3.	Name of the Goods and Services Tax Practitioner	
4.	Address and Contact Information	
5.	Date of enrolment as GSTP	
Date Enrolment Authority		Signature of the
Designation.		Name and
		Centre / State

Form GST PCT-03*[See Rule 83(4)]*

Reference No.

Date

To

Name

Address of the Applicant

GST practitioner enrolment No.

Show Cause Notice for disqualification

It has come to my notice that you are guilty of misconduct, the details of which are given hereunder:

- 1.
- 2.

You are hereby called upon to show cause as to why the certificate of enrolment granted to you should not be rejected for reasons stated above. You are requested to submit your response within <15> days to the undersigned from the date of receipt of this notice.

☐ Appear before the undersigned on ----- (date)..... (Time).....

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name
(Designation)

Form GST PCT-04*[See Rule 83(4)]*

Reference No.

Date-

To

Name

Address

Enrollment Number

Order of rejection of enrolment as GST Practitioner

This has reference to your reply dated ---- in response to the notice to show cause dated -----.

☐ Whereas no reply to notice to show cause has been submitted; or

☐ Whereas on the day fixed for hearing you did not appear; or

☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your enrolment is liable to be cancelled for following reason(s).

1.

2.

The effective date of cancellation of your enrolment is <<DD/MM/YYYY >>.

Signature

Name

(Designation)

Form GST PCT-05*[See Rule 83(6)]***Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner**

To

The Authorised Officer

Central Tax/State Tax.

PART-A

Sir/Madam

I/We <Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) do hereby

1. *solemnly authorise,
2. *withdraw authorisation of

----- (Name of the Goods and Services Tax Practitioner), bearing Enrolment Number---
 ----- for the purposes of Section 48 read with **rule 24.Return** to perform the following activities on behalf of ----- (Legal Name) bearing << GSTIN - >>:

Sr. No.	List of Activities	Check box
1.	To furnish details of outward and inward supplies	
2.	To furnish monthly, quarterly, annual or final return	
3.	To make deposit for credit into the electronic cash ledger	
4.	To file an application for claim of refund	
5.	To file an application for amendment or cancellation of registration	

2. The consent of the ----- (Name of Goods and Services Tax Practitioner) is attached herewith*.

**Strike out whichever is not applicable.*

Signature of the authorised signatory

Name

Designation/Status

Date

Place

Part -B**Consent of the Goods and Services Tax Practitioner**

I <<(Name of the Goods and Services Tax Practitioner)>>< Enrolment Number> do hereby solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of ----- (Legal name), GSTIN only in respect of the activities specified by ----- (Legal name), GSTIN

Signature

Name

Date

Enrolment No.

Form GST PMT –01*[See Rule 85(1)]***Electronic Liability Register of Registered Person****(Part–I: Return related liabilities)***(To be maintained at the Common Portal)*

GSTIN –

Name (Legal) –

Trade name, if any

Tax Period –

Act –

Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount

in Rs.)

Sr. No.	Date (dd/mm/yyyy)	Reference No.	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
						Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Note –

1. All liabilities accruing due to return and payments made against the same will be recorded in this ledger.
2. Under description head - liabilities due to opting for composition, cancellation of registration will also be covered in this part. Such liabilities shall be populated in the liability register of the tax period in which the date of application or order falls, as the case may be.
3. Return shall be treated as invalid if closing balance is positive. Balance shall be worked out by reducing credit (amount paid) from the debit (amount payable).
4. Cess means cess levied under Goods and Services Tax (Compensation to States) Act, 2017.

Form GST PMT –01*[See Rule 85(1)]***Electronic Liability Register of Taxable Person**

(Part–II: Other than return related liabilities)

(To be maintained at the Common Portal)

Demand ID --

GSTIN/Temporary Id –

Demand date -

Name (Legal) –

Trade name, if any -

Stay status – Stayed/Un-stayed

Period - From ----- To ----- (dd/mm/yyyy)

Act - Central

Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount in Rs.)

Sr No .	Date (dd/mm/yyyy)	Reference No.	Tax Period, if applicable	Ledger used for discharging liability	Description	Type of Transaction [Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)/]	Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Payable) (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						
							Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total	Status (Stayed/Un-stayed)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note –

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction to be recorded accordingly.
2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/partly allowed. Overall closing balance may still be positive.
5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.
6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic, based on payment made after show cause notice or within the time specified in the Act or the rules.
8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash ledger. Debit and credit entry will be created simultaneously.

Form GST PMT –02*[See Rule 86(1)]***Electronic Credit Ledger of Registered Person***(To be maintained at the Common Portal)*

GSTIN –

Name (Legal) –

Trade name, if any -

Period - From ----- To ----- (dd/mm/yyyy)

Act - Central

Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount

in Rs.)

Sr No.	Date (dd/mm/yyyy)	Reference No.	Tax Period, if any	Description (Source of credit & purpose of utilisation)	Transaction Type [Debit (DR) / Credit (CR)]	Credit / Debit						Balance available					
						Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total	Central Tax	State Tax	UT Tax	Integrated Tax	CESS	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Sr. No.	Tax period	Amount of provisional credit balance					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

Balance of Provisional credit

Sr. No.	Tax period	Amount of mismatch credit					
		Central Tax	State Tax	UT Tax	Integrated Tax	Cess	Total
1	2	3	4	5	6	7	8

Mismatch credit (other than reversed)**Note –**

1. All type of credits as per return, credit on account of merger, credit due on account of pre-registration inputs, etc., credit due to opting out from composition scheme, transition etc. will be recorded in the credit ledger.
2. Description will include sources of credit (GSTR-3, GSTR-6 etc.) and utilisation thereof towards liability related to return or demand etc. Refund claimed from the ledger will be debited and if the claim is rejected, then it will be credited back to the ledger to the extent of rejection.

Form GST PMT –03*[See Rule 86(4) & 87(11)]***Order for re-credit of the amount to cash or credit ledger on rejection of refund claim**

Reference No.

Date –

1. GSTIN –
2. Name (Legal) –
3. Trade name, if any
4. Address –
5. Period / Tax Period to which the credit relates, if any – From -----
----- To -----
6. Ledger from which debit entry was made for claiming refund -
cash / credit ledger
7. Debit entry no. and date -
8. Application reference no. and date –
9. No. and date of order vide which refund was rejected
10. Amount of credit -

Sr. No.	Act (Central Tax/State Tax/ UT TaxIntegrated Tax/ CESS)	Amount of credit (Rs.)					
		Tax	Interest	Penalty	Fee	Other	Total
1	2	3	4	5	6	7	8

Signature

Name

Designation of the officer

Note –

‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

Form GST PMT –04*[See Rule 85(7), 86(6) & 87(12)]***Application for intimation of discrepancy in Electronic Credit Ledger/Cash Ledger/ Liability Register**

1.	GSTIN			
2.	Name (Legal)			
3.	Trade name, if any			
4.	Ledger / Register in which discrepancy noticed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Credit ledger	Cash ledger	Liability register
5.	Details of the discrepancy			
	Date	Type of tax	Type of discrepancy	Amount involved
		Central Tax		
		State Tax		
		UT Tax		
		Integrated Tax		
		Cess		
6.	Reasons, if any			
7.	Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief. <div style="text-align: right;">Signature</div> <div style="display: flex; justify-content: space-between;"> <div>Place</div> <div>Name of Authorized Signatory</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Date</div> <div>Designation /Status.....</div> </div>			

Note –

‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax(Compensation to States)

Form GST PMT –05*[See Rule 87(1)]***Electronic Cash Ledger***(To be maintained at the Common Portal)*

GSTIN/Temporary Id –

Name (Legal) –

Trade name, if any

Period - From ----- To ----- (dd/mm/yyyy)

Act - Central

Tax/State Tax/UT Tax/Integrated Tax/CESS/All

(Amount in Rs.)

Sr. No.	Date of deposit /Debit (dd/mm/yyyy)	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Type of Transaction [Debit (DR) / Credit (CR)]	Amount debited / credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)						Balance (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/Total)					
								Tax	Interest	Penalty	Fee	Others	Total	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Note –

- Reference No. includes BRN (Bank Reference Number), debit entry no., order no., if any, and acknowledgment No. of return in case of TDS & TCS credit.
- Tax period, if applicable, for any debit will be recorded, otherwise it will be left blank.
- GSTIN of deductor or tax collector at source, Challan Identification Number (CIN) of the challan against which deposit has been made, and type of liability for which any debit has been made will also be recorded under the head “description”.
- Application no., if any, Show Cause Notice Number, Demand ID, pre-deposit for appeal or any other liability for which payment is being made will also be recorded under the head “description”.
- Refund claimed from the ledger or any other debits made against any liability will be recorded accordingly.
- Date and time of deposit is the date and time of generation of CIN as reported by bank.
- ‘Central Tax’ stands for Central Goods and Services Tax; ‘State Tax’ stands for State Goods and Services Tax; ‘UT Tax’ stands for Union territory Goods and Services Tax; ‘Integrated Tax’ stands for Integrated Goods and Services Tax and ‘Cess’ stands for Goods and Services Tax (Compensation to States)

Form GST PMT –06*[See Rule 87(2)]***Challan for deposit of goods and services tax**

CPIN	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
------	--	-----------------------	------------------------

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

Details of Deposit (All Amount in Rs.)							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	Central Tax (----						
	Integrated Tax (----						
	CESS (----						
	Sub-Total						
State (Name)	State Tax (----						
UT (Name)	UT Tax (----						
Total Challan Amount							
Total Amount in words							

Mode of Payment (relevant part will become active when the particular mode is selected)

☐ e-Payment

(This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)

☐ Over the Counter (OTC)

Bank (Where cash or instrument is proposed to be deposited)

Details of Instrument

☐ Cash

☐ Cheque

☐ Demand Draft

☐ NEFT/RTGS

Remitting bank

Beneficiary name

GST

Beneficiary Account Number (CPIN)

<CPIN>

Name of beneficiary bank

Reserve Bank of India

Beneficiary Bank's Indian Financial System Code (IFSC)

IFSC of RBI

Amount

Note: Charges to be separately paid by the person making payment.

Particulars of depositor

Name

Designation/ Status (Manager, partner etc.)

Signature

Date

Paid Challan Information

GSTIN

Taxpayer Name

Name of Bank

Amount

Bank Reference No. (BRN)/UTR

CIN

Payment Date

Bank Ack. No. (For Cheque / DD deposited at Bank's counter)

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.

Form GST PMT –07*[See Rule 87(8)]***Application for intimating discrepancy relating to payment**

1.	GSTIN					
2.	Name (Legal)					
3.	Trade name, if any					
4.	Date of generation of challan from Common Portal					
5.	Common Portal Identification Number (CPIN)					
6.	Mode of payment (tick one)	Net banking <input type="checkbox"/>	CC/DC <input type="checkbox"/>	NEFT/RTGS <input type="checkbox"/>	OTC <input type="checkbox"/>	
7.	Instrument detail, for OTC payment only	Cheque / Draft No.	Date		Bank/branch on which drawn	
8.	Name of bank through which payment made					
9.	Date on which amount debited / realized					
10.	Bank Reference Number (BRN)/ UTR No., if any					
11.	Name of payment gateway (for CC/DC)					
12.	Payment detail	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
13.	<p>Verification (by authorized signatory)</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief.</p> <p>Signature _____</p> <p>Place _____ Name of Authorized Signatory _____</p> <p>Date _____ Designation /Status.....</p>					

Note –

1. The application is meant for the taxpayer where the amount intended to be paid is debited from his account but CIN has not been conveyed by bank to Common Portal or CIN has been generated but not reported by concerned bank.
2. The application may be filed if CIN is not conveyed within 24 hours of debit.
3. Common Portal shall forward the complaint to the Bank concerned and intimate the aggrieved person.
4. 'Central Tax' stands for Central Goods and Services Tax; 'State Tax' stands for State Goods and Services Tax; 'UT Tax' stands for Union territory Goods and Services Tax; 'Integrated Tax' stands for Integrated Goods and Services Tax and 'Cess' stands for Goods and Services Tax(Compensation to States).

FORM-GST-RFD-01

[See rule 89(1)]

Application for Refund

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period: From <DD/MM/YY> To <DD/MM/YY>
6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State Tax						
UT Tax						
Integrated Tax						
Cess						
Total						

7. Grounds of Refund Claim: (select from the drop down):
 - a. Excess balance in Electronic Cash ledger
 - b. Exports of goods / services- With payment of Tax
 - c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
 - d. On account of assessment/provisional assessment/ appeal/ any other order
 - i. Select the type of Order:
Assessment/ Provisional Assessment/ Appeal/ Others
 - ii. Mention the following details:
 1. Order No.
 2. Order Date <calendar>
 3. Order Issuing Authority

4. Payment Reference No. (of the amount to be claimed as refund)
(If Order is issued within the system, then 2, 3, 4 will be auto populated)
- e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))
- f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
- i. Select the type of supplier/ recipient:
1. Supplier to SEZ Unit
 2. Supplier to SEZ Developer
 3. Recipient of Deemed Exports
- g. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
- h. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
- i. Excess payment of tax, if any
- j. Any other (*specify*)
8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)
- a. Bank Account Number :
 - b. Name of the Bank :
 - c. Bank Account Type :
 - d. Name of account holder :
 - e. Address of Bank Branch :
 - f. IFSC :
 - g. MICR :

9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable Yes ☐ No ☐

DECLARATION

I hereby declare that the goods exported are not subject to any export duty.
 I also declare that I have not availed any drawback on goods or services or both
 and that I have not claimed refund of the integrated tax paid on supplies in respect
 of which refund is claimed.

Signature

Name –

Designation / Status

DECLARATION

I hereby declare that the refund of ITC claimed in the application does
 not include ITC availed on goods or services used for making nil rated or fully
 exempt supplies.

Signature

Name –

Designation / Status

DECLARATION

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

SELF- DECLARATION

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under sub rule<> of the GST Rules<...>.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

We declare that no refund on this account has been received by us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Note: 1) A separate statement has to be filed under sub-rule (4) of rule 89

Statement 1:

(Note: - All statements are auto populated from the corresponding returns taxpayer have to select the invoices accordingly and fields like egm/ebrc to be filled if the same was not filled in the return)

Statement in case of Application under Rule 89 of sub rule 2 (g):

Annexure-1

Statement containing the number and date of invoices under <...>of GST Rules,

For Inward Supplies:

As per GSTR- 2 (Table 4):

Tax Period:

GSTIN/ Name of unregistered supplier	Invoice details								State (in case of unregistered supplier)	Integrated Tax		Central Tax		State Tax/ UT Tax		CESS		Col. 17	Col. 18	Col. 19	Col. 20/21/22/23			
	No	Date	Value	Goods/ Services (G/S)	HSN	Taxable value	UQC	QTY		Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.				Integrated Tax	Central Tax	State Tax/ UT Tax	Cess
1	2	3	4	5	6	7	24A	24B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

For Outward Supplies:**As per GSTR- 1 (Table 5):**Tax Period:

GSTIN/ UIN	Invoice details								Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22
	No.	Date	Value	Goods/ services (G/S)	HSN	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt	Rate (NA)	Amt							
1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Statement 2:

Statement in case of Application under Rule 89 sub rule 2 (b) and (c):**Exports with payment of Tax:**

Tax Period:

Invoice								Shipping bill/ Bill of export			Tax payment option		Integrated Tax		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details		BRC/ FIRC	
No.	Date	Value	Goods/ Services (G/S)	HSN	UQC	QTY	Taxable value	Port Code	No.	Date	With Integrated Tax	Without Integrated Tax	Rate (%)	Amt.		Ref No.	Date	No.	Date
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F

(* Shipping Bill and EGM are mandatory; – in case of goods;

BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Statement 3:

Exports without payment of Tax:

Tax Period:

Invoice								Shipping bill/ Bill of export			Tax payment option		Integrated Tax		Whether tax on this invoice is paid on provisional basis (Yes /No)	EGM Details		BRC/ FIRC	
No.	Date	Value	Goods/ Services (G/S)	HSN	UQC	QTY	Taxable value	Port Code	No.	Date	With Integrated Tax	Without Integrated Tax	Rate (%)	Amt.		Ref No.	Date	No.	Date
1	2	3	4	5	15A	15B	6	7	8	9	10	11	12	13	14	15C	15D	15E	15F

(* Shipping Bill and EGM – in case of goods are mandatory;

BRC/ FIRC details are mandatory– in case of Services)

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Statement 4:

Statement in case of Application under Rule 89 sub rule 2 (d) and (e):

Refund by the supplier of SEZ/ Developer:

GSTR- 1 Table 5

Tax Period:

GSTIN/ UIN	Invoice details								Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	Col. 21	Col. 22	ARE		Date of Receipt	Payment Details		
	No.	Date	Value	Goods/ services (G/S)	HSN	Taxable Value	UQC	QTY	Rate (%)	Amt	Rate (%)	Amt	Rate (%)	Amt	Rate (NA)	Amt									No.	Date		Ref No.	Date
	1	2	3	4	5	6	7	23A	23B	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23C	23D	23E	23F	23G

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: whether supply attracts reverse charge (Yes / No)

Col. 21: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 22: GSTIN of e-commerce operator (if applicable)

Col. 23 C/D: ARE (Application for Removal of Export)

Col. 23 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 23 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

GSTR 5- Table 6

Tax Period:

Col. 1	Invoice details								Integrated Tax		Central Tax		State Tax/ UT Tax		Cess		Col. 16	Col. 17	Col. 18	Col. 19	Col. 20	ARE		Date of Receipt	Payment Details	
	No.	Date	Value	Goods/ Services (G/S)	HSN	UQC	QTY	Taxable Value	Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.						No.	Date		Ref No.	Date
1	2	3	4	5	6	21A	21B	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21C	21D	21E	21F	21G

Col. 1: GSTIN / UIN/ Name of the un registered recipient (Supplier to SEZ/ Developer)

Col. 16: POS (only if different from the location of recipient)

Col. 17: Whether supply made to SEZ / SEZ developer (Yes / No)

Col. 18: Tax option for supplies made to SEZ / SEZ developer (With Integrated Tax/ Without Integrated Tax)

Col. 19: Deemed Exports (Yes/No)

Col. 20: Whether tax on this invoice is paid on provisional basis (Yes /No)

Col. 21 C/D: ARE (Application for Removal of Export)

Col. 21 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

Col. 21 F/G: Particulars of Payment Received

(* In case of Goods: ARE and Date of Receipt by SEZ/ Developer are mandatory;

In case of Services: Particulars of Payment Received is mandatory)

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Statement 5:

Statement in case of Application under Rule 89 sub rule 2 (d) and (e):**Refund by the EOU/ Recipient of Deemed Exports:**

Tax Period:

GSTIN/ Name of unregistered supplier	Invoice details								State (in case of unregistered supplier)	Integrated Tax		Central Tax		State Tax/ UT Tax		CESS		Col. 17	Col. 18	Col. 19	Col. 20/21/22/23				ARE		Date of Receipt
	No	Date	Value	Goods/ Services (G/S)	HSN	Taxable value	UQC	QTY		Rate (%)	Amt.	Rate (%)	Amt.	Rate (%)	Amt.	Rate (NA)	Amt.				Integrated Tax	Central Tax	State Tax/ UT Tax	Cess	No.	Date	
	1	2	3	4	5	6	7	24A		24B	8	9	10	11	12	13	14				15	16	20	21	22	23	

Col. 17: POS (only if different from the location of recipient)

Col. 18: Indicate if supply attracts reverse charge (Yes / No)

Col. 19: Eligibility of ITC as (inputs/capital goods/input services/ none)

Col. 20/21/22/23: Amount of ITC available

Col. 24 C/D: ARE (Application for Removal of Export)

Col. 24 E: Date of receipt by SEZ/ Developer (as per re warehousing certificate)

(* In case of Goods: ARE and Date of Receipt are mandatory)

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Statement 6:

Statement in case of Application filed under Rule 89(2)(i)**[Refund u/s 77(1) & 77(2) -Tax wrongfully collected and paid]****Order Details (issued in pursuance of Section 77 (1) and (2):****Order No:****Order Date:**

GSTIN/ UIN Name (in case B2C)	Details of invoice covering transaction considered as intra –State / inter-State transaction earlier									Transaction which were held inter State / intra-State supply subsequently				
	Invoice details				Integra ted Tax	Central Tax	State Tax	Cess	Place of Supply (only if different from the location of recipient)	Integrated Tax	Central Tax	State Tax	Cess	Place of Supply (only if different from the location of recipient)
	No.	Date	Value	Taxable Value	Amt	Amt	Amt	Amt		Amt	Amt	Amt	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement 7:

Statement in case of application filed under Rule 89(2)(k)

Refund on account excess payment of tax

Sr. No.	Tax period	Reference no. of return	Date of filing return	Excess amount available in Liability Register			
				Integrated Tax	Central Tax	State Tax	Cess
1	2	3	4	5	6	7	8

Annexure-2**Certificate**

This is to certify that in respect of the refund amounting to INR <<>> ----- (in words) claimed by M/s ----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

FORM-GST-RFD-02*[See Rule 95(2)]***Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate*) :

Centre State/ Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State Tax						
UT Tax						
Integrated Tax						
Cess						
Total						

Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status” on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

FORM-GST-RFD-03*[See Rule 90(3)]***Deficiency Memo**

Reference No. :

Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Subject: Refund Application Reference No. (ARN)Dated<DD/MM/YYYY>.....-Reg.

Sir/Madam,

This has reference to your above mentioned application filed under section 54 of the Act. Upon scrutiny of your application, certain deficiencies have been noticed below:

Sr No	Description(select the reason from the drop down of the Refund application)
1.	<MULTI SELECT OPTION>
2.	
	Other <TEXT BOX> { <i>any other reason other than the reason select from the 'reason master'</i> }

You are advised to file a fresh refund application after rectification of above deficiencies

Date:

Signature (DSC):

Place:

Name of Proper Officer:

Designation:

Office Address:

FORM-GST-RFD-04*[See Rule 91(2)]*

Sanction Order No:

Date: <DD/MM/YYYY>

To

_____ (GSTIN)

_____ (Name)

_____ (Address)

Provisional Refund Order

Refund Application Reference No. (ARN)Dated<DD/MM/YYYY>.....-

Acknowledgement No.Dated<DD/MM/YYYY>.....

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr. No	Description	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
i.	Amount of refund claimed					
ii.	10% of the amount claimed as refund (to be sanctioned later)					
iii.	Balance amount (i-ii)					
iv.	Amount of refund sanctioned					
	Bank Details					

v.	Bank Account No. as per application					
vi.	Name of the Bank					
vii.	Address of the Bank /Branch					
viii.	IFSC					
ix.	MICR					

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-05*[See Rule 91(3), 92(4), 92(5) & 94]***Payment Advice**

Payment Advice No: -

Date: <DD/MM/YYYY>

To <Centre> PAO/ Treasury/ RBI/ Bank

Refund Sanction Order No.

Order Date.....<DD/MM/YYYY>.....

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Net Refund amount sanctioned					
Interest on delayed Refund					
Total					

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

FORM-GST-RFD-06

[See Rule 92(1),92(3),92(4),92(5)& 96(7)]

Order No.:

Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Show cause notice No. (If applicable)

Acknowledgement No.

Dated<DD/MM/YYYY>

Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*. Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

*Strike out whichever is not applicable

Sr no	Description	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
i.	Amount of refund/interest* claimed					
ii.	Refund sanctioned on provisional basis (Order No....date) (if applicable)					
iii.	Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>					

iv.	Gross amount to be paid (1-2-3)					
v.	Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No..... date....., Act Period <Multiple rows possible- add row to be given>					
vi.	Net amount to be paid					

**Strike out whichever is not applicable*

&1. I hereby sanction an amount of INR _____ to M/s _____ having GSTIN ____ under sub-section (5) of section 54) of the Act/under section 56 of the Act[@]

@Strike out whichever is not applicable

- (a) [#]and the amount is to be paid to the bank account specified by him in his application/
- (b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above/
- (c) an amount of ----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ---rupees is to be paid to the bank account specified by him in his application[#] . .

[#]Strike-out whichever is not applicable.

Or

&2. I hereby credit an amount of INR _____ to Consumer Welfare Fund under sub-section (...) of Section (...) of the Act. .

&3. I hereby reject an amount of INR _____ to M/s _____ having GSTIN ____ under sub-section (...) of Section (...) of the Act.

&Strike-out whichever is not applicable

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-07*[See Rule 92(1), 92(2) & 96(6)]*

Reference No.

Date: <DD/MM/YYYY>

To

_____ (GSTIN/UIN/Temp.ID No.)

_____ (Name)

_____ (Address)

Acknowledgement No.

Dated<DD/MM/YYYY>.....

Order for Complete adjustment of sanctioned Refund**Part- A**

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	Refund Calculation	Integrated Tax	Central Tax	State Tax	UT Tax	Cess
i.	Amount of Refund claimed					
ii.	Net Refund Sanctioned on Provisional Basis (Order No...date)					
iii.	Refund amount inadmissible rejected <<reason dropdown>>					
iv.	Refund admissible (i-ii-iii)					

v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand Order No..... date..... <Multiple rows may be given>					
vi.	Balance amount of refund	Nil	Nil			Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

OR

Part-B

Order for withholding the refund

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been withheld against following reasons as per details below:

Refund Order No.:						
Date of issuance of Order:						
	Refund Calculation	Integrated Tax	Central Tax	State Tax	UT Tax	Cess
i.	Amount of Refund Sanctioned					

ii.	Amount of Refund With held					
iii.	Amount of Refund Allowed					

Reasons for withholding of the refund:

<i><<Text>></i>

I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reason. This order is issued as per provisions under sub-section (...) of Section (...) of the Act.

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-08*[See Rule 92(3)]***Notice for rejection of application for refund**

SCN No.:

Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

ACKNOWLEDGEMENT No.....

ARN.....

Dated<DD/MM/YYYY>.....

This has reference to your above mentioned application for refund, filed under section 54 of the Act. On examination, it appears that refund application is liable to be rejected on account of the following reasons:

Sr No	Description (select the reasons of inadmissibility of refund from the drop down)	Amount Inadmissible
i.		
ii		
iii	Other{ <i>any other reason other than the reasons mentioned in 'reason master'</i> }	

You are hereby called upon to show cause as to why your refund claim, to the extent of the amount specified above, should not be rejected for reasons stated above.

☐ You are hereby directed to furnish a reply to this notice within fifteen days from the date of service of this notice.

☐ You are also directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-09*[See Rule 92(3)]***Reply to show cause notice**

Date: <DD/MM/YYYY>

1.	Reference No. of Notice		Date of issue	
2.	GSTIN / UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p style="text-align: right;">Designation/Status</p> <p>Place</p> <p>Date --- DD/MM/YYYY</p>			

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

FORM GST RFD-10*[See Rule 95(1)]***Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.**

1. UIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim : <INR><In Words>

	Amount
Central Tax	
State Tax	
UT Tax	
Integrated Tax	
Cess	
Total	

6. Details of Bank Account:
 - a. Bank Account Number
 - b. Bank Account Type
 - c. Name of the Bank
 - d. Name of the Account Holder/Operator
 - e. Address of Bank Branch
 - f. IFSC
 - g. MICR
7. Reference number and date of furnishing

FORM GSTR-11

8. Verification

I _____ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:

Signature of Authorised Signatory:

Place:

Name:

Designation / Status:

Form GST ASMT - 01*[See rule 98(1)]***Application for Provisional Assessment under section 60**

1. GSTIN	
2. Name	
3. Address	

4. Details of Commodity / Service for which tax rate / valuation is to be determined								
Sr. No.	HSN	Name of commodity /service	Tax rate				Valuation	Average monthly turnover of the commodity / service
			Central tax	State/ UT tax	Integrated tax	Cess		
1	2	3	4	5	6	7	8	9
5. Reason for seeking provisional assessment								

6. Documents filed	
--------------------	--

7. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation / Status -----

Date -----

Form GST ASMT - 02*[See rule 98(2)]*

Reference No.:

Date:

To

_____ GSTIN

-----Name

_____ (Address)

Application Reference No. (ARN)

Dated

Notice for Seeking Additional Information / Clarification / Documents for provisional assessment

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same:

<<text>>

You are, therefore, requested to provide the information /documents within a period of<< 15 days>>from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you.

☐ You are requested to appear before the undersigned for personal hearing on << Date --- Time ---Venue --->>.

Signature

Name

Designation

Form GST ASMT – 03*[See rule 98(2)]***Reply to the notice seeking additional information**

1. GSTIN		
2. Name		
3. Details of notice vide which additional information sought	Notice No.	Notice date
4. Reply		
5. Documents filed		

6. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation / Status -----

Date

Form GST ASMT – 04*[See rule 98(3)]*

Reference No.:

Date

To

GSTIN -

Name -

Address -

Application Reference No. (ARN)

Dated

Order of Acceptance or Rejection of Provisional Assessment

This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed as under:

<<text>>

The provisional assessment is allowed subject to furnishing of security amounting to Rs.----- (in words) in the form of ----- (mode) and bond in the prescribed format by ----- (date).

Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

Or

This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment.

Your request for provisional assessment has been examined and it has not been found to be acceptable due to the following reasons:

<<text>>

Signature
Name
Designation

Form GST ASMT - 05*[See rule 98(4)]***Furnishing of Security**

1. GSTIN					
2. Name					
3. Order vide which security is prescribed			Order No.	Order date	
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

Note – Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory

Name

Designation / Status -----

Date -----

Form GST ASMT - 06*[See rule 98(5)]*

Reference No.:

Date:

To

GSTIN -

Name -

Address -

Application Reference No. (ARN)

Date

Provisional Assessment order no. -

Date ----

Notice for seeking additional information / clarification / documents for final assessment

Please refer to your application and provisional assessment order referred to above. The following information / documents are required for finalization of provisional assessment:

<<text>>

You are, therefore, requested to provide the information /documents within a period of << 15 days>>from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.

☐ You are requested to appear before the undersigned for personal hearing on << Date --- Time ---Venue --->>.

Signature

Name

Designation

Form GST ASMT – 07*[See rule 98(5)]*

Reference No.:

Date

To

GSTIN

Name

Address

Provisional Assessment order No.

dated

Final Assessment Order

Preamble - << Standard >>

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued as under:

Brief facts –

Submissions by the applicant -

Discussion and finding -

Conclusion and order -

The security furnished for the purpose can be withdrawn after compliance with the order by filing an application.

Signature

Name

Designation

Form GST ASMT - 08*[See rule 98(6)]***Application for Withdrawal of Security**

1. GSTIN					
2. Name					
3. Details vide which security furnished			ARN	Date	
4. Details of the security to be withdrawn					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

5. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation / Status -

Date -

Form GST ASMT – 09*[See rule 98(7)]*

Reference No.:

Date

To

_____ GSTIN

----- Name

_____ Address

Application Reference No.

dated

Order for release of security or rejecting the application

This has reference to your application mentioned above regarding release of security amounting to Rs. ----- [-----
 ----- Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid security is hereby
 released. **Or**

Your application referred to above regarding release of security was examined but the same was not found to be in order for the
 following reasons:

<<text>>

Therefore, the application for release of security is rejected.

Signature

Name

Designation

Date

Form GST ASMT - 10*[See rule 99(1)]*

Reference No.:Date:

To_____

GSTIN:

Name :

Address :

Tax period - F.Y. -

Notice for intimating discrepancies in the return after scrutiny

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

<<text>>

You are hereby directed to explain the reasons for the aforesaid discrepancies by ----- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Signature

Name

Designation

Form GST ASMT - 11*[See rule 99(2)]***Reply to the notice issued under section 61 intimating discrepancies in the return**

1. GSTIN			
2. Name			
3. Details of the notice	Reference No.	Date	
4. Tax Period			
5. Reply to the discrepancies			
Sr. No.	Discrepancy	Reply	

6. Amount admitted and paid, if any -

Act	Tax	Interest	Others	Total

7. Verification-

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation / Status -----

Date –

Form GST ASMT-12*[See rule 99(3)]*

Reference No.:

Date:

To

GSTIN

Name

Address

Tax period -

F.Y. -

ARN -

Date -

Order of acceptance of reply against the notice issued under section 61

This has reference to your reply dated ----- in response to the notice issued vide reference no. ----- dated --- . Your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Signature

Name

Designation

Form GST ASMT - 13*[See rule 100(1)]*

Reference No.:

Date:

To _____

GSTIN -

Name -

Address -

Tax Period -

F.Y. –

Return Type -

Notice Reference No.-

Date -

Assessment order under section 62

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction

Submissions, if any

Discussions and Findings

Conclusion

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr. No.	Tax Period	Act	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8

Total							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues.

Signature

Name

Designation

Form GST ASM - 14*[See rule 100(2)]*

Reference No:

Date:

To _____

Name

Address

Tax Period --

F.Y. -----

Show Cause Notice for assessment under section 63

It has come to my notice that you/your company/firm, though liable to be registered under section ----- of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below:

Brief Facts –

Grounds –

Conclusion -

OR

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from ----- and that you are liable to pay tax for the above mentioned period.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on ----- (date) at ----- (time)

Signature

Name

Designation

Form GST ASM - 15*[See rule 100(2)]*

Reference No.:

Date:

To

Temporary ID

Name

Address

Tax Period -**F.Y. –**

SCN reference no. -

Date -

Assessment order under section 63

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

OR

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period as your registration has been cancelled under sub-section (2) of section 29 with effect from-----

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ----- date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction

Submissions, if any

Conclusion (to drop proceedings or to create demand)

Amount assessed and payable:- (details at Annexure)

(Amount in Rs.)

Sr No.	Tax Period	Act	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name

Form GST ASM - 16*[See rule 100(3)]*

Reference No.:

Date:

To

GSTIN/ID

Name

Address

Tax Period -

F.Y. –

Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown ----- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods.

Therefore, I proceed to assess the tax due on such goods as under:

Introduction

Discussion & finding

Conclusion

Amount assessed and payable (details at Annexure)

(Amount in Rs.)

Sr. No.	Tax Period	Act	Tax	Interest, if any	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Form GST ASM – 17*[See rule 100(4)]***Application for withdrawal of assessment order issued under section 64**

1. GSTIN /ID		
2. Name		
3. Details of the order	Reference No.	Date of issue of order
4. Tax Period, if any		
5. Grounds for withdrawal		
6. Verification- I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorised Signatory Name _____ Designation / Status ----- Date -		

Form GST ASM - 18*[See rule 100(5)]*

Reference No.:

Date:

GSTIN/ID

Name

Address

ARN -

Date –

Acceptance or Rejection of application filed under section 64 (2)

The reply furnished by you vide application referred to above has been considered and found to be in order and the assessment order no. ----- dated ----- stands withdrawn.

OR

The reply furnished by you vide application referred above has not been found to be in order for the following reasons:

<<Text box>>

Therefore, the application filed by you for withdrawal of the order is hereby rejected.

Signature

Name

Designation

Form GST ADT - 01
[See rule 101(2)]

Reference No.:

Date:

To,

GSTIN

Name

Address

Period - F.Y.(s) -

Notice for conducting audit

Whereas it has been decided to undertake audit of your books of account and records for the financial year(s)..... to in accordance with the provisions of section 65. I propose to conduct the said audit at my office/at your place of business on -----.

And whereas you are required to:-

- (i) afford the undersigned the necessary facility to verify the books of account and records or other documents as may be required in this context, and
- (ii) furnish such information as may be required and render assistance for timely completion of the audit.

You are hereby directed to attend in person or through an authorised representative on (date) at.....(place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit.

In case of failure to comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings as deemed fit may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard.

Signature ...

Name

Designation

Form GST ADT – 02*[See rule 101(5)]*

Reference No.:

Date:

To,

GSTIN

Name

Address

Audit Report No. dated

Audit Report under section 65(6)

Your books of account and records for the F.Y..... has been examined and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature

Name

Designation

Form GST ADT - 03*[See rule 102(1)]*

Reference No.:

Date:

To,

GSTIN

Name

Address

Tax period - F.Y.(s) -

Communication to the registered person for conduct of special audit under section 66

Whereas the proceedings of scrutiny of return /enquiry/investigation/..... are going on;

And whereas it is felt necessary to get your books of account and records examined and audited by
(name), chartered accountant / cost accountant nominated by the Commissioner;

You are hereby directed to get your books of account and records audited by the said chartered accountant / cost accountant.

Signature

Name

Designation

Form GST ADT – 04*[See rule 102(2)]*

Reference No.:

Date:

To,

GSTIN

Name

Address

Information of Findings upon Special Audit

Your books of account and records for the F.Y..... has been examined by ----- (chartered accountant/cost accountant) and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings/discrepancies are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]


You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature

Name

Designation

Form GST ARA -01*[See Rule 104(1)]***Application Form for Advance Ruling**

1.	GSTIN Number/ User-id			
2.	Legal Name of Applicant			
3.	Trade Name of Applicant (Optional)			
4.	Status of the Applicant [registered / un-registered]			
5.	Registered Address / Address provided while obtaining user id			
6.	Correspondence address, if different from above			
7.	Mobile No. [with STD/ISD code]			
8.	Telephone No. [with STD/ISD code]			
9.	Email address			
10.	Jurisdictional Authority		<<name, designation, address>>	
11.	i. Name of Authorised representative		Optional	
	ii. Mobile No.		iii. Email Address	
12.	Nature of activity(s) (proposed / present) in respect of which advance ruling sought			
	A. Category 			

	Factory / Manufacturing	Wholesale Business	Retail Business		
	Warehouse/Deport	Bonded Warehouse	Service Provision		
	Office/Sale Office	Leasing Business	Service Recipient		
	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)		
	Works Contract				
	B. Description (in brief)	(Provision for file attachment also)			
13.	Issue/s on which advance ruling required (Tick whichever is applicable) :-				
	(i) classification of goods and/or services or both	<input type="checkbox"/>			
	(ii) applicability of a notification issued under the provisions of the Act	<input type="checkbox"/>			
	(iii) determination of time and value of supply of goods or services or both	<input type="checkbox"/>			
	(iv) admissibility of input tax credit of tax paid or deemed to have been paid	<input type="checkbox"/>			
	(v) determination of the liability to pay tax on any goods or services or both	<input type="checkbox"/>			
	(vi) whether applicant is required to be registered under the Act	<input type="checkbox"/>			
	(vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term	<input type="checkbox"/>			
14.	Question(s) on which advance ruling is required				
15.	Statement of relevant facts having a bearing on the question(s) raised.				

16.	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).	
17.	I hereby declare that the question raised in the application is not (tick) - <input type="checkbox"/>	
	a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act	
18.	Payment details	Challan Identification Number (CIN) – Date -

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Signature

Place _____

Name of Applicant/Authorised Signatory

Date _____

Designation/Status

Form GST ARA -02*[See Rule 106(1)]***Appeal to the Appellate Authority for Advance Ruling**

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	

16.	Payment details	Challan Identification Number (CIN) – Date -
	<p style="text-align: center;">Prayer</p> <p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to:</p> <ol style="list-style-type: none"> set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; grant a personal hearing; and pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. <p>And for this act of kindness, the appellant, as is duty bound, shall every pray.</p>	

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Signature

Place _____

Name of Appellant/Authorised Signatory

Date _____

Designation/ Status

(v) Market value of seized goods

10. Whether the appellant wishes to be heard in person – Yes / No

11. Statement of facts:-

12. Grounds of appeal:-

13. Prayer:-

14. Amount of demand created, admitted and disputed

Particulars of demand/ refund	Particulars		Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created (A)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount of demand admitted (B)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

		a) Tax/ Cess					< total >	
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount of demand disputed (C)							< total >

15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars			Central tax	State/ UT tax	Integrat ed tax	Cess	Total amount	
		Tax/ Cess					< total >	
		Interest					< total >	
	a) Admitted amount	Penalty					< total >	
		Fees					< total >	
		Other charges					< total >	
	b) Pre-deposit (10% of disputed tax)	Tax/ Cess					< total >	
								< total >

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11

1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

16. Whether appeal is being filed after the prescribed period - Yes / No

17. If 'Yes' in item 17 –

(a) Period of delay –

(b) Reasons for delay -

Verification



I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

<Signature>

Name of the Applicant:

Form GST APL – 02

*[See Rule 108(3)]***Acknowledgment for submission of appeal**

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number with date >

Your appeal has been successfully filed against < Application Reference Number >

1. Reference Number-
2. Date of filing-
3. Time of filing-
4. Place of filing-
5. Name of the person filing the appeal-
6. Amount of pre-deposit-
7. Date of acceptance/rejection of appeal-

8. Date of appearance-

Date:

Time:

9. Court Number/ Bench

Court:Bench:

Place:

Date:

< Signature >

Name:

Designation:

On behalf of Appellate Authority/Appellate
Tribunal/Commissioner / Additional or Joint Commissioner

Application to the Appellate Authority under sub-section (2) of Section 107

- | | | |
|----|--|---|
| 1. | Name and designation of the appellant | Name-

Designation-

Jurisdiction-

State/Center-

Name of the State- |
| 2. | GSTIN/ Temporary ID /UIN- | |
| 3. | Order no. | Date- |
| 4. | Designation and address of the officer passing the order appealed against- | |
| 5. | Date of communication of the order appealed against- | |
| 6. | Details of the case under dispute-
(i) Brief issue of the case under dispute-
(ii) Description and classification of goods/ services in dispute-
(iii) Period of dispute-
(iv) Amount under dispute- | |

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				

b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-

8. Grounds of appeal-

9. Prayer-

10. Amount of demand in dispute, if any -

Particulars of demand/refund, if any	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created, if any (A)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount under	a) Tax/ Cess					< total >	< total

	dispute (B)	b) Interest					< total >	>
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Place:

Date:

< Signature >

Name of the Applicant Officer:

Designation:

Jurisdiction:

Form GST APL – 04

[Refer Rule 113(1) & 115]

Summary of the demand after issue of order by the Appellate Authority, Tribunal or Court

Order no. -

Date of order -

1. GSTIN/ Temporary ID/UIN -

2. Name of the appellant-

3. Address of the appellant-

4. Order appealed against-

Number-

Date-

5. Appeal no.

Date-

6. Personal Hearing –

7. Order in brief-

8. Status of order- Confirmed/Modified/Rejected

9. Amount of demand confirmed:

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
a) Tax										

b) Interest										
c) Penalty										
d) Fees										
e) Others										
f) Refund										

Place:

Date:

< **Signature** >

< Name of the Appellate Authority >

Designation:

Jurisdiction:

c) Penalty				
d) Fees				
e) Other charges				

(v) Market value of seized goods

9. Whether the appellant wishes to be heard in person?

10. Statement of facts

11. Grounds of appeal

12. Prayer

13. Details of demand created, disputed and admitted

Particulars of demand	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount demanded/ rejected >, if any (A)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount under	a) Tax/ Cess					< total >	< total

	dispute (B)	b) Interest					< total >	>
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount admitted (C)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

14. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable :

Particulars			Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	a) Admitted amount	Tax/ Cess					< total >	< total >
		Interest					< total >	
		Penalty					< total >	
		Fees					< total >	

		Other charges					< total >	
	b) Pre-deposit (20% of disputed tax)	Tax/ Cess					< total >	

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 20% of the disputed admitted tax and cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

Verification



I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

	< Signature >
--	---------------

Name of the Applicant:

Designation /Status:

(ii)	Description and classification of goods/ services in dispute-				
(iii)	Period of dispute-				
(iv)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
	a) Tax				
	b) Interest				
	c) Penalty				
	d) Fees				
	e) Other charges (specify)				
(v)	Market value of seized goods-				
11	State or Union Territory and the Commissionerate (Centre) in which the order or decision was passed (Jurisdiction details)-				
12	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the appellant or the Commissioner of State/Central tax/UT tax, as the case may be-				
13	Whether the decision or order appealed against involves any question relating to place of supply - Yes No				
14	In case of cross-objections filed by a person other than the Commissioner of State/UT tax/Central tax				
	(i) Name of the Adjudicating Authority- (ii) Order Number and date of Order- (iii) GSTIN/UIN/Temporary ID- (iv) Amount involved:				

	Head	Tax	Interest	Penalty	Refund	Total
	Integrated tax					
	Central tax					
	State/UT tax					
	Cess					
15	Details of payment					
	Head	Tax	Interest	Penalty	Refund	Total
	Central tax					
	State/UT tax					
	Integrated tax					
	Cess					
	Total					
16	In case of cross-objections filed by the Commissioner State/UT tax/Central tax:					

	(i)	Amount of tax demand dropped or reduced for the period of dispute	
	(ii)	Amount of interest demand dropped or reduced for the period of dispute	
	(iii)	Amount of refund sanctioned or allowed for the period of dispute	
	(iv)	Whether no or lesser amount imposed as penalty	
		TOTAL	
17	Reliefs claimed in memorandum of cross -objections.		
18	Grounds of Cross objection		
	<p style="text-align: center;">Verification</p> <p>I, _____ the respondent, do hereby declare that what is stated above is true to the best of my information and belief.</p> <p>Verified today, the _____ day of _____ 20... _____</p> <p>Place:</p> <p>Date:</p> <p style="text-align: right;"><Signature></p> <p style="text-align: right;">Name of the Applicant/ Officer:</p> <p style="text-align: right;">Designation/Status of Applicant/ officer:</p>		

b) Interest				
c) Penalty				
d) Fees				
e) Other charges				

7. Statement of facts-

8. Grounds of appeal-

9. Prayer-

10. Amount demanded, disputed and admitted:

Particulars of demand, if any	Particulars		Central tax	State/UT tax	Integrated tax	Cess	Total amount	
	Amount of demand created, if any (A)	a) Tax/ Cess					< total >	< total >
		b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	
	Amount under	a) Tax/ Cess					< total >	< total >

	dispute (B)	b) Interest					< total >	
		c) Penalty					< total >	
		d) Fees					< total >	
		e) Other charges					< total >	

Place:

Date:

< **Signature** >

Name of the Officer:

Designation:

Jurisdiction:-

Form GST APL – 08

[See Rule 114(1)]

Appeal to the High Court under section 117

1. Appeal filed by -----Taxable person / Government of <-->

2. GSTIN/ Temporary ID/UIN-

Name of the appellant/ officer-

Designation / Jurisdiction—

3. Permanent address of the appellant, if applicable-

4. Address for communication-

5. Order appealed against Number Date-

6. Name and Address of the Appellate Tribunal passing the order appealed against-

7. Date of communication of the order appealed against-

8. Name of the representative

9. Details of the case under dispute:

(i) Brief issue of the case under dispute with synopsis

(ii) Description and classification of goods/ services in dispute

(iii) Period of dispute

(iv) Amount under dispute

Description	Central tax	State/ UT tax	Integrated tax	Cess
a) Tax/ Cess				
b) Interest				

c) Penalty				
d) Fees				
e) Other charges				

(v) Market value of seized goods

10. Statement of facts
11. Grounds of appeal
12. Prayer
13. Annexure(s) related to grounds of appeal

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

<Signature>

Name:

Designation/Status:

Form GST TRAN - 1*[See rule 117(1), 118, 119, 120]***Transitional ITC / Stock Statement**

1. GSTIN -
2. Legal name of the registered person -
3. Trade Name, if any -
4. Whether all the returns required under existing law for the period of six months immediately preceding the appointed date have been furnished:-
Yes/No

5. Amount of tax credit carried forward in the return filed under existing laws:

(a) Amount of Cenvat credit carried forward to electronic credit ledger as central tax (Section 140(1) and Section 140(4)(a))

Sl. no.	Registration no. under existing law (Central Excise and Service Tax)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance cenvat credit carried forward in the said last return	Cenvat Credit admissible as ITC of central tax in accordance with transitional provisions
1	2	3	4	5	6
	Total				

(b) Details of statutory forms received for which credit is being carried forward

Period: 1st Apr 2015 to 30th June 2017

TIN of Issuer	Name of Issuer	Sr. No. of Form	Amount	Applicable VAT Rate
C-Form				
Total				
F-Form				
Total				
H/I-Form				
Total				

(c) Amount of tax credit carried forward to electronic credit ledger as State/UT Tax(For all registrations on the same PAN and in the same State)

Registration No. in existing law	Balance of ITC of VAT and [Entry Tax] in last return	C Forms		F Forms		ITC reversal relatable to [(3) and] (5)	H/I Forms		Transition ITC 2-(4+6-7+9)
		Turnover for which forms Pending	Difference tax payable on (3)	Turnover for which forms Pending	Tax payable on (5)		Turnover for which forms Pending	Tax payable on (7)	
1	2	3	4	5	6	7	8	9	10

6. Details of capitals goods for which unavailed credit has not been carried forward under existing law (section140 (2)).

(a) Amount of unavailedcenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax

(a) Amount of unavailed cenvat credit in respect of capital goods carried forward to electronic credit ledger as central tax										
Sr. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details of capital goods on which credit has been partially availed			Total eligible cenvat credit under existing law	Total cenvat credit availed under existing law	Total cenvat credit unavailed under existing law (admissible as ITC of central tax) (9-10)
					Value	Duties and taxes paid				
						ED/ CVD	SAD			
1	2	3	4	5	6	7	8	9	10	11
		Total								

- (b) Amount of unavailed input tax credit carried forward to electronic credit ledger as State/UT tax
(For all registrations on the same PAN and in the same State)

Sr. no	Invoice / Document no.	Invoice / document Date	Supplier's registration no. under existing law	Recipients' registration no. under existing law	Details regarding capital goods on which credit is not availed		Total eligible VAT [and ET] credit under existing law	Total VAT [and ET] credit availed under existing law	Total VAT [and ET] credit unavailed under existing law (admissible as ITC of State/UT tax) (8-9)
					Value	Taxes paid VAT [and ET]			
1	2	3	4	5	6	7	8	9	10
		Total							

7. Details of the inputs held in stock in terms of sections 140(3), 140(4)(b), 140(5) and 140(6).

- (a) Amount of duties and taxes on inputs claimed as credit excluding the credit claimed under Table 5(a) (under sections 140(3), 140(4)(b) and 140(6))

Sr. no.	Details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock				
	HSN (at 6 digit level)	Unit	Qty.	Value	Eligible Duties paid on such inputs
1	2	3	4	5	6
7A Where duty paid invoices are available					
Inputs					

Inputs contained in semi-finished and finished goods					
7B Where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4)					
Inputs					

(b) Amount of eligible duties and taxes/VAT/[ET] in respect of inputs or input services under section 140(5):

Name of the supplier	Invoice number	Invoice date	Description	Quantity	UQC	Value	Eligible duties and taxes	VAT/[ET]	Date on which entered in recipients books of account

(c) Amount of VAT and Entry Tax paid on inputs supported by invoices/documents evidencing payment of tax carried forward to electronic credit ledger as SGST/UTGST under sections 140(3), 140(4)(b) and 140(6)

Details of inputs in stock					Total input tax credit claimed under earlier law	Total input tax credit related to exempt sales not claimed under earlier law	Total Input tax credit admissible as SGST/UTGST
Description	Unit	Qty	Value	VAT [and Entry Tax] paid			

1	2	3	4	5	6	7	8
Inputs							
Inputs contained in semi-finished and finished goods							

(d) Stock of goods not supported by invoices/documents evidencing payment of tax (credit in terms of rule 117 (4)) *(To be there only in States having VAT at single point)*

Details of inputs in stock				
Description	Unit	Qty	Value	Tax paid
1	2	3	4	5

Details of description and quantity of inputs / input services as well as date of receipt of goods or services (as entered in books of accounts) is also required.

8. Details of transfer of cenvat credit for registered person having centralized registration under existing law (Section 140(8))

Sl. No.	Registration no. under existing law (Centralized)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return specified in Column no. 3	Balance eligible cenvat credit carried forward in the said last return	GSTIN of receivers (same PAN) of ITC CENTRAL TAX	Distribution document /invoice		ITC of CENTRAL TAX transferred
						No.	Date	

1	2	3	4	5	6	7	8	9
	Total							

9. Details of goods sent to job-worker and held in his stock on behalf of principal under section 141

a. Details of goods sent as principal to the job worker under section 141

Sr. No.	Challan No.	Challan date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9
GSTIN of Job Worker, if available								
	Total							

b. Details of goods held in stock as job worker on behalf of the principal under section 141

Sr. No.	Challan No.	Challan Date	Type of goods (inputs/ semi-finished/ finished)	Details of goods with job- worker				
				HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9
GSTIN of Manufacturer								
	Total							

10. Details of goods held in stock as agent on behalf of the principal under section 142 (14) *of the SGST Act*

a. Details of goods held as agent on behalf of the principal

Sr. No.	GSTIN of Principal	Details of goods with Agent				
		Description	Unit	Quantity	Value	Input Tax to be taken
1	2	3	4	5	6	7

b. Details of goods held by the agent

Sr. No.	GSTIN of Principal	Details of goods with Agent				
		Description	Unit	Quantity	Value	Input Tax to be taken
1	2	3	4	5	6	7

11. Details of credit availed in terms of Section 142 (11 (c))

Sr. no	Registration No of VAT	Service Tax Registration No.	Invoice/doc ument no.	Invoice/ document date	Tax Paid	VAT paid Taken as SGST Credit or Service Tax paid as Central Tax Credit
1	2	3	4	5	6	7
			Total			

12. Details of goods sent on approval basis six months prior to the appointed day (section 142(12))

Sr No.	Document no.	Document date	GSTIN no. of recipient, (if applicable)	Name & address of recipient	Details of goods sent on approval basis				
					HSN	Description	Unit	Quantity	Value
1	2	3	4	5	6	7	8	9	10
	Total								

Verification (by authorized signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place

Name of Authorized Signatory

Date

Designation /Status.....

Form GST TRAN - 2

[See Rule 117(4)]

1. GSTIN -
2. Name of Taxable person -
3. Tax Period: month..... year.....
4. Details of inputs held on stock on appointment date in respect of which he is not in possession of any invoice/document evidencing payment of tax carried forward to Electronic Credit ledger.

Opening stock for the tax period			Outward supply made					Closing balance
HSN (at 6 digit level)	Unit	Qty.	Qty	Value	Central Tax	Integrated Tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

5. Credit on State Tax on the stock mentioned in 4 above (*To be there only in States having VAT at single point*)

Opening stock for the tax period			Outward supply made					Closing balance
HSN (at 6 digit level)	Unit	Qty.	Qty	Value	State Tax	Integrated tax	ITC allowed	Qty
1	2	3	4	5	6	7	8	9

Verification (by authorized signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place

Name of Authorized Signatory

Date

Designation /Status.....



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ನವೆಂಬರ್ ೧೭, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೬, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೯
Part-IVA	Bengaluru, Friday, November 17, 2017 (Karthika 26, Shaka Varsha 1939)	No. 1049

FINANCE SECRETARIAT

NO.FD 47 CSL 2017, BENGALURU, DATED:17/11/2017.

CORRIGENDUM

In the Notification No.FD 47 CSL 2017 (4/2017) dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV-A, No.611, dated 29th June 2017,-

- (1) In rule 55, in sub-rule(1), in clause (d), the word 'Board' shall be read as the word 'Commissioner',
- (2) In rule 83, in second proviso to sub-rule (3), the words, letters, figures and brackets "clause (c) of sub-section (1)," shall be read as the words, letters, figures and brackets "clause (b) of sub-rule(1)".

By order and in the name of the
Governor of Karnataka

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಡಿಸೆಂಬರ್ ೨೮, ೨೦೧೭ (ಪುಷ್ಯ ೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೩೦೦
Part-IVA	Bengaluru, Thursday, December 28, 2017 (Pushya 7, Shaka Varsha 1939)	No. 1300

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated:28/12/2017

1. In the Notification No. (4/2017) FD 47 CSL 2017 dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No.611, dated 29th June 2017,-
 - (1) in rule 26, in sub-rule (1), the word "Board" shall be read as the word "Commissioner";
 - (2) In rule 55, in sub-rule (1), in clause (d), the word "Board" shall be read as the word "Commissioner";
 - (3) in rule 83, in second proviso to sub-rule (3), the brackets and letter "(c)", shall be read as brackets and letter "(b)" ;
2. In the Notification No. (4-D/2017) FD 47 CSL 2017 dated 30-08-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No.849, dated 30-08-2017, in Paragraph 9, in rule 138, in sub-rule (14), in clause (d), the words "for values exceeding" shall be read as the words "for values not exceeding".
3. In the Notification No. (4-F/2017) No. FD 47 CSL 2017 dated 17-10-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 967, dated 17-10-2017, in Paragraph 2, in Rule 24, the words brackets and number "in sub-rule (4)" shall be read as the words, brackets and number "in sub-rule (5)".
4. In the Notification No. (4-I/2017) No. FD 47 CSL 2017 dated 13-12-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 1219, dated 13-12-2017,
 - (1) in Paragraph 2, in rule 24, the words, brackets and number "in sub-rule (4)" shall be read as the words, brackets and number "in sub-rule (5)"
 - (2) In Paragraph 3, in rule 45, in proviso, the word "State" shall be read as the word "Central";

By order and in the name of the Governor of Karnataka

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜುಲೈ ೫, ೨೦೧೭ (ಅಷಾಢ ೧೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೪೬
Part-IVA	Bengaluru, Wednesday, July 5, 2017 (Ashada 14, Shaka Varsha 1939)	No. 646

FINANCE SECRETAIRAT

NOTIFICATION (4-A/2017)

No. FD 47 CSL 2017, Bengaluru, Dated: 05-07-2017

PREAMBLE:

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules to amend the Karnataka Goods and Services Tax Rules, 2017, published in Notification No. FD 47 CSL 2017 (No.4/2017) dated 29.06.2017, in Part IV-A of the Karnataka Gazette Extraordinary No. 611 dated 29th June 2017, namely:-

Rules

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Amendment) Rules, 2017.

(2) They shall come into force with effect from the 1st day of July, 2017.

2. Amendment of rule 44. - In rule 44 of the Karnataka Goods and Services Tax Rules, 2017 (herewith referred to as the said rules),-

(a) in sub-rule (2), for the words “integrated tax and central tax”, the words “central tax, State tax, Union territory tax and integrated tax” shall be substituted;

(b) in sub-rule (6), for the letters and word “IGST and CGST”, the words “central tax, State tax, Union territory tax and integrated tax” shall be substituted;

3. Amendment of rule 96. - In rule 96 of the said rules, in clause (b) of sub-rule(1) and in sub-rule (3), after the word, letters and figure “**FORM GSTR 3**”, the word, letters and figure “or **FORM GSTR-3B**, as the case may be;” shall respectively be inserted;

4. Insertion of new rule 96-A. - After rule 96 of the said rules, the following shall be inserted, namely:-

“96A. Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking.- (1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in **FORM GST RFD-11** to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of —

(a) fifteen days after the expiry of three months from the date of issue of the invoice for export, if the goods are not exported out of India; or

(b) fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.

(2) The details of the export invoices contained in **FORM GSTR-1** furnished on the common portal shall be electronically transmitted to the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system.

(3) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.

(4) The export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due.

(5) The Board, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond.

(6) The provisions of sub rule (1) shall apply, *mutatis mutandis*, in respect of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit without payment of integrated tax.”;

5. Amendment of rule 119. – In rule 119 of the said rules, -

(a) in the heading, for the word “agent”, the words “job-worker/ agent” shall be substituted;

(b) after the words “section 141”, the words “or sub-section (14) of section 142” shall be inserted

6. Insertion of new Chapters XVII, XVIII and XIX. – After rule 138 of the said rules, the following shall be inserted, namely:-

**“Chapter – XVII
Inspection, Search and Seizure**

139. Inspection, search and seizure.-(1) Where the proper officer not below the rank of a Joint Commissioner has reasons to believe that a place of business or any other place is to be visited for the purposes of inspection or search or, as the case may be, seizure in accordance with the provisions of section 67, he shall issue an authorisation in **FORM GST INS-01** authorising any other officer subordinate to him to conduct the inspection or search or, as the case may be, seizure of goods, documents, books or things liable to confiscation.

(2) Where any goods, documents, books or things are liable for seizure under sub-section (2) of section 67, the proper officer or an authorised officer shall make an order of seizure in **FORM GST INS-02**.

(3) The proper officer or an authorised officer may entrust upon the owner or the custodian of goods, from whose custody such goods or things are seized, the custody of such goods or things for safe upkeep and the said person shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of such officer.

(4) Where it is not practicable to seize any such goods, the proper officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in **FORM GST INS-03** that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

(5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, *inter alia*, description, quantity or unit, make, mark or model, where applicable, and get it signed by the person from whom such goods or documents or books or things are seized.

140. Bond and security for release of seized goods.-(1) The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in **FORM GST INS-04** and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty payable.

Explanation.- For the purposes of the rules under the provisions of this Chapter, the “applicable tax” shall include central tax and State tax or central tax and the Union territory tax, as

the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 15 of 2017).

(2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

141. Procedure in respect of seized goods.- (1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in **FORM GST INS-05**, on proof of payment.

(2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the Commissioner may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

CHAPTER - XVIII DEMANDS AND RECOVERY

142. Notice and order for demand of amounts payable under the Act.-(1) The proper officer shall serve, along with the, -

- (a) notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in **FORM GST DRC-01**,
- (b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**,

specifying therein the details of the amount payable.

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in **FORM GST DRC-06**.

(5) A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Any rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in **FORM GST DRC-08**.

143. Recovery by deduction from any money owed.-Where any amount payable by a person (hereafter referred to in this rule as "the defaulter") to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in **FORM GST DRC-09**, a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of clause (a) of sub-section (1) of section 79.

Explanation.-For the purposes of this rule, "specified officer" shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.

144. Recovery by sale of goods under the control of proper officer.- (1) Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of section 79, the proper officer shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may

be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process.

(2) The said goods shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods to be sold and the purpose of sale.

(3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in **FORM GST DRC-12**.

(6) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods.

(7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

145. Recovery from a third person.- (1) The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (hereafter referred to in this rule as “the third person”), a notice in **FORM GST DRC-13** directing him to deposit the amount specified in the notice.

(2) Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in **FORM GST DRC-14** to the third person clearly indicating the details of the liability so discharged.

146. Recovery through execution of a decree, etc.- Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in **FORM GST DRC- 15** to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable.

147. Recovery by sale of movable or immovable property.-(1) The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a notice for sale in **FORM GST DRC- 16** prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due:

Provided that the attachment of any property in a debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner provided in rule 151.

(2) The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect.

(3) Where the property subject to the attachment or distraint under sub-rule (1) is-

(a) an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;

(b) a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.

(4) The property attached or distrained shall be sold through auction, including e-auction, for which a notice shall be issued in **FORM GST DRC- 17** clearly indicating the property to be sold and the purpose of sale.

(5) Notwithstanding anything contained in the provision of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.

(6) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(7) The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(8) Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.

(9) The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.

(10) Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.

(11) Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.

(12) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of such notice and after the said payment is made, he shall issue a certificate in **FORM GST DRC-12** specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder:

Provided that where the highest bid is made by more than one person and one of them is a co-owner of the property, he shall be deemed to be the successful bidder.

(13) Any amount, including stamp duty, tax or fee payable in respect of the transfer of the property specified in sub-rule (12), shall be paid to the Government by the person to whom the title in such property is transferred.

(14) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (4), the proper officer shall cancel the process of auction and release the goods.

(15) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

148. Prohibition against bidding or purchase by officer.- No officer or other person having any duty to perform in connection with any sale under the provisions of this Chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

149. Prohibition against sale on holidays.- No sale under the rules under the provision of this chapter shall take place on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.

150. Assistance by police.- The proper officer may seek such assistance from the officer-in-charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.

151. Attachment of debts and shares, etc.- (1) A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in **FORM GST DRC-16** prohibiting.-

- (a) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;
- (b) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;
- (c) in the case of any other movable property, the person in possession of the same from giving it to the defaulter.

(2) A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.

(3) A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.

152. Attachment of property in custody of courts or Public Officer.- Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.

153. Attachment of interest in partnership.- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the proper officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.

(2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

154. Disposal of proceeds of sale of goods and movable or immovable property.- The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-

- (a) first, be appropriated against the administrative cost of the recovery process;
- (b) next, be appropriated against the amount to be recovered;
- (c) next, be appropriated against any other amount due from the defaulter under the Act or the Central Goods and Services Act, 2017 or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
- (d) any balance, be paid to the defaulter.

155. Recovery through land revenue authority.- Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in **FORM GST DRC- 18** to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.

156. Recovery through court.- Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in **FORM GST DRC- 19** to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.

157. Recovery from surety.-Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter.

158. Payment of tax and other amounts in instalments.-(1) On an application filed electronically by a taxable person, in **FORM GST DRC- 20**, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.

(2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in **FORM GST DRC- 21** allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(3) The facility referred to in sub-rule (2) shall not be allowed where-

- (a) the taxable person has already defaulted on the payment of any amount under the Act or the Central Goods and Services Act, 2017 or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017, for which the recovery process is on;
- (b) the taxable person has not been allowed to make payment in instalments in the preceding financial year under the Act or the Central Goods and Services Act, 2017 or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017;
- (c) the amount for which instalment facility is sought is less than twenty-five thousand rupees.

159. Provisional attachment of property.-(1) Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83, he shall pass an order in **FORM GST DRC-22** to that effect mentioning therein, the details of property which is attached.

(2) The Commissioner shall send a copy of the order of attachment to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect.

(3) Where the property attached is of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such property or the amount that is or may become payable by the taxable person, whichever is lower, then such property shall be released forthwith, by an order in **FORM GST DRC-23**, on proof of payment.

(4) Where the taxable person fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable by the taxable person.

(5) Any person whose property is attached may, within seven days of the attachment under sub-rule (1), file an objection to the effect that the property attached was or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in **FORM GST DRC- 23**.

(6) The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in **FORM GST DRC- 23**.

160. Recovery from company in liquidation.- Where the company is under liquidation as specified in section 88, the Commissioner shall notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in **FORM GST DRC -24**.

161. Continuation of certain recovery proceedings.-The order for the reduction or enhancement of any demand under section 84 shall be issued in **FORM GST DRC- 25**.

Chapter - XIX
Offences and Penalties

162. Procedure for compounding of offences.-(1)An applicant may, either before or after the institution of prosecution, make an application under sub-section (1) of section 138 in **FORM GST CPD-01** to the Commissioner for compounding of an offence.

(2) On receipt of the application, the Commissioner shall call for a report from the concerned officer with reference to the particulars furnished in the application, or any other information, which may be considered relevant for the examination of such application.

(3) The Commissioner, after taking into account the contents of the said application, may, by order in **FORM GST CPD-02**, on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case, allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application.

(4) The application shall not be decided under sub-rule (3) without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.

(5) The application shall not be allowed unless the tax, interest and penalty liable to be paid have been paid in the case for which the application has been made.

(6) The applicant shall, within a period of thirty days from the date of the receipt of the order under sub-rule (3), pay the compounding amount as ordered by the Commissioner and shall furnish the proof of such payment to him.

(7) In case the applicant fails to pay the compounding amount within the time specified in sub-rule (6), the order made under sub-rule (3) shall be vitiated and be void.

(8) Immunity granted to a person under sub-rule (3) may, at any time, be withdrawn by the Commissioner, if he is satisfied that such person had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence. Thereupon such person may be tried for the offence with respect to which immunity was granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and the provisions the Act shall apply as if no such immunity had been granted.”;

7. Amendment of Form GST TRAN-1. - In **FORM GST TRAN-1** of the said rules, -

- (a) the words, brackets, letters and symbol “and [Entry Tax]”, “/[ET]”, “[and Entry Tax]” and “[and ET]”, wherever they occur, shall be omitted.
- (b) in the table relating to sub-entry (c) of entry 5, in column 7, the brackets, figure and word “[(3) and]” shall be omitted.

8. Substitution of FORM GST-RFD-01, FORM GST-RFD-02, FORM GST-RFD-04, FORM GST-RFD-05, FORM GST-RFD-06, FORM GST-RFD-07 and FORM GST-RFD-10. - For FORM GST-RFD-01, FORM GST-RFD-02, FORM GST-RFD-04, FORM GST-RFD-05, FORM GST-RFD-06, FORM GST-RFD-07 and FORM GST-RFD-10 of the said rules, the following forms shall respectively be substituted, namely:-

“FORM-GST-RFD-01

[See rule 89(1)]

Application for Refund

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period: From <DD/MM/YY> To <DD/MM/YY>
6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT Tax						
Integrated Tax						
Cess						
Total						

7. Grounds of Refund Claim: (select from the drop down):
 - a. Excess balance in Electronic Cash ledger
 - b. Exports of services- With payment of Tax
 - c. Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
 - d. On account of assessment/provisional assessment/ appeal/ any other order
 - i. Select the type of Order:
Assessment/ Provisional Assessment/ Appeal/ Others
 - ii. Mention the following details:
 1. Order No.
 2. Order Date <calendar>
 3. Order Issuing Authority
 4. Payment Reference No. (of the amount to be claimed as refund)
(If Order is issued within the system, then 2, 3, 4 will be auto populated)
 - e. ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))
 - f. On account of supplies made to SEZ unit/ SEZ Developer or Recipient of Deemed Exports
(Select the type of supplier/ recipient)
 1. Supplies to SEZ Unit
 2. Supplies to SEZ Developer
 3. Recipient of Deemed Exports
 - g. Refund of accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer
 - h. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued
 - i. Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa
 - j. Excess payment of tax, if any
 - k. Any other (*specify*)
8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)
 - a. Bank Account Number :
 - b. Name of the Bank :

- c. Bank Account Type :
- d. Name of account holder :
- e. Address of Bank Branch :
- f. IFSC :
- g. MICR :

9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable Yes ☐ No ☐

DECLARATION

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

DECLARATION

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

SELF- DECLARATION

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54..)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

We declare that no refund on this account has been received by us earlier.

Place
Date

Signature of Authorised Signatory
(Name)
Designation/ Status

Statement -1
(Annexure 1)

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of proviso to section 54(3)]

Part A: Outward Supplies
(GSTR- 1: Table 4 and 5)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11

Part B: Inward Supplies
[GSTR 2: Table 3 (Matched Invoices)]

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available			
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CESS			Integrated Tax	Centr al Tax	State/ UT Tax	Ces s
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Note -The data shall be auto-populated from GSTR-1 and GSTR-2.

Statement- 2

Refund Type: Exports of services with payment of tax
(GSTR- 1: Table 6A and Table 9)

1.

GSTIN of recipien t	Invoice details				Integrated Tax			BRC/ FIRC		Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (11/8)+12-13
	No.	Date	Value	SAC	Rate	Taxable value	Amt.	No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
6A. Exports													

BRC/ FIRC details are mandatory– in case of services

Statement- 3

Refund Type:Export without payment of Tax-Accumulated ITC

(GST- 1: Table 6A)

GSTIN of recipient	Invoice details							Shipping bill/ Bill of export			Integrated Tax			EGM Details		BRC/ FIRC	
	No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	No.	Date	Port Code	Rate	Taxable value	Amt.	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
6A. Exports																	

Note - 1. Shipping Bill and EGM are mandatory; – in case of goods.

2. BRC/ FIRC details are mandatory– in case of Services

Statement 4**Supplies to SEZ/ SEZ developer**

Refund Type:On account of supplies made to SEZ unit/ SEZ Developer

(GST- 1: Table 6B and Table 9)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (10/ 9) + 11 – 12
	No.	Date	Value	No	Date	Rate	Taxable Value	Amt.	Amt.	Amt.	Amt.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13
6B: Supplies made to SEZ/ SEZ developer												

(GST- 5: Table 5 and Table 8)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State)	Amended Value (Integrated Tax) (If Any)	Debit Note Integrated Tax / Amended (If any)	Credit Note Integrated Tax / Amended (If any)	Net Integrated Tax = (12/ 7) + 13 – 14
	No.	Date	Value			Integrated Tax	Central Tax	State / UT Tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement 5
Recipient of Deemed exports etc.

(GST-2: Table 3 and Table 6)

GSTIN of supplier	Invoice details			Rate	Taxable value	Amount of Tax				Place of supply (Name of State)	Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Amount of ITC available				Amended Value (ITC Integrated Tax) (If Any)	Debit Note ITC Integrated Tax / Amended (If any)	Credit Note ITC Integrated Tax / Amended (If any)	Net ITC Integrated Tax = (17/7) + 18 – 19
	No	Date	Value			Integrated tax	Central Tax	State/ UT Tax	CES			Integrated Tax	Central Tax	State/ UT Tax	Cess				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Statement 6:

Refund Type: Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa

Order Details (issued in pursuance of Section 77 (1) and (2), if any:

Order No: Order Date:

GSTIN/ UIN Name (in case B2C)	Details of invoice covering transaction considered as intra –State / inter-State transaction earlier									Transaction which were held inter State / intra-State supply subsequently				
	Invoice details				Integrated Tax	Central Tax	State/ UT Tax	Cess	Place of Supply (only if different from the location of recipient)	Integrated Tax	Central Tax	State/ UT Tax	Cess	Place of Supply (only if different from the location of recipient)
	No.	Date	Value	Taxable Value	Amt	Amt	Amt	Amt		Amt	Amt	Amt	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement 7:

Refund Type: Excess payment of tax, if any in case of Last Return filed.

Refund on account excess payment of tax

(In case of taxpayer who filed last return GSTR-3 - table 12)

Sr. No.	Tax period	Reference no. of return	Date of filing return	Tax Payable			
				Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8

Annexure-2

Certificate

This is to certify that in respect of the refund amounting to INR <<>> ----- (in words) claimed by M/s -----
 - (Applicant's Name) GSTIN/ Temporary ID----- for the tax period <---->, the incidence of tax and interest, has not been
 passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant
 records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

FORM-GST-RFD-02

[See rules 90(1), 90(2) and 95(2)]

Acknowledgment

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate*) :

Centre State/ Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
Total						

Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status” on the GST System Portal.

Note 2: It is a system generated acknowledgement and does not require any signature.

FORM-GST-RFD-04

[See rule 91(2)]

Sanction Order No:

Date: <DD/MM/YYYY>

To

_____ (GSTIN)
 _____ (Name)
 _____ (Address)

Provisional Refund Order

Refund Application Reference No. (ARN)Dated<DD/MM/YYYY>.....-
 Acknowledgement No.Dated<DD/MM/YYYY>.....

Sir/Madam,

With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis:

Sr. No	Description	Central Tax	State /UT tax	Integrated Tax	Cess
i.	Amount of refund claimed				
ii.	10% of the amount claimed as refund (to be sanctioned later)				
iii.	Balance amount (i-ii)				
iv.	Amount of refund sanctioned				
	Bank Details				
v.	Bank Account No. as per application				
vi.	Name of the Bank				
vii.	Address of the Bank /Branch				
viii.	IFSC				
ix.	MICR				

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM-GST-RFD-05
[See rule 91(3), 92(4), 92(5) & 94]
Payment Advice

Payment Advice No: -

Date: <DD/MM/YYYY>

To <Centre> PAO/ Treasury/ RBI/ Bank

Refund Sanction Order No.

Order Date.....<DD/MM/YYYY>.....

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
Net Refund amount sanctioned																								
Interest on delayed Refund																								
Total																								

Note – 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

FORM-GST-RFD-06

[See rule 92(1), 92(3), 92(4), 92(5) & 96(7)]

Order No.:

Date: <DD/MM/YYYY>

To

_____ (GSTIN/ UIN/ Temporary ID)

_____ (Name)

_____ (Address)

Show cause notice No. (If applicable)

Acknowledgement No.

Dated<DD/MM/YYYY>

Refund Sanction/Rejection Order

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act*/ interest on refund*.

<<reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

*Strike out whichever is not applicable

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
1. Amount of refund/interest* claimed																								
2. Refund sanctioned on provisional basis (Order No....date) (if applicable)																								
3. Refund amount inadmissible <<reason dropdown>> <Multiple reasons to be allowed>																								
4. Gross amount to be paid (1-2-3)																								
5. Amount adjusted against outstanding demand (if any) under the existing law or under the Act. Demand Order No..... date....., Act Period																								

<Multiple rows possible- add row to be given>																									
6. Net amount to be paid																									

Note – ‘T’ stands Tax; ‘I’ stands for Interest; ‘P’ stands for Penalty; ‘F’ stands for Fee and ‘O’ stands for Others

**Strike out whichever is not applicable*

&1. I hereby sanction an amount of INR _____ to M/s _____ having GSTIN ____ under sub-section (5) of section 54) of the Act/under section 56 of the Act[@]

[@]*Strike out whichever is not applicable*

- (a) [#]and the amount is to be paid to the bank account specified by him in his application;
- (b) the amount is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above;
- (c) an amount of ----rupees is to be adjusted towards recovery of arrears as specified at serial number 5 of the Table above and the remaining amount of ----rupees is to be paid to the bank account specified by him in his application[#] . .

[#]*Strike-out whichever is not applicable.*

Or

&2. I hereby credit an amount of INR _____ to Consumer Welfare Fund under sub-section (...) of Section (...) of the Act. .

&3. I hereby reject an amount of INR _____ to M/s _____ having GSTIN ____ under sub-section (...) of Section (...) of the Act.

[&]*Strike-out whichever is not applicable*

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

FORM-GST-RFD-07
[See rule 92(1), 92(2) & 96(6)]

Reference No.

Date: <DD/MM/YYYY>

To

_____ (GSTIN/UIN/Temp.ID No.)

_____ (Name)

_____ (Address)

Acknowledgement No.

Dated.....<DD/MM/YYYY>.....

Order for Complete adjustment of sanctioned Refund

Part- A

Sir/Madam,

With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below:

	Refund Calculation	Integrated Tax	Central Tax	State/ UT Tax	Cess
i.	Amount of Refund claimed				
ii.	Net Refund Sanctioned on Provisional Basis (Order No...date)				
iii.	Refund amount inadmissible rejected <<reason dropdown>>				
iv.	Refund admissible (i-ii-iii)				
v.	Refund adjusted against outstanding demand (as per order no.) under existing law or under this law. . Demand Order No..... date..... <Multiple rows may be given>				
vi.	Balance amount of refund	Nil	Nil		Nil

I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section (...) of the Act.

OR

Part-B**Order for withholding the refund**

This has reference to your refund application referred to above and information/ documents furnished in the matter. The amount of refund sanctioned to you has been withheld due to the following reasons:

Refund Order No.:					
Date of issuance of Order:					
Sr. No.	Refund Calculation	Integrated Tax	Central Tax	State/UT Tax	Cess
i.	Amount of Refund Sanctioned				
ii.	Amount of Refund Withheld				
iii.	Amount of Refund Allowed				

Reasons for withholding of the refund:

<<Text>>

I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reasons. This order is issued as per provisions under sub-section (...) of Section (...) of the Act.

Date:
Place:

Signature (DSC):
Name:
Designation:
Office Address:

FORM GST RFD-10*[See rule 95(1)]***Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.**

1. UIN _____ :
2. Name _____ :
3. Address _____ :
4. Tax Period (Quarter) _____ : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim _____ : <INR><In Words>

	Amount
Central Tax	
State /UT Tax	
Integrated Tax	
Cess	
Total	

6. Details of Bank Account:
 - a. Bank Account Number
 - b. Bank Account Type
 - c. Name of the Bank
 - d. Name of the Account Holder/Operator
 - e. Address of Bank Branch
 - f. IFSC
 - g. MICR
7. Reference number and date of furnishing **FORM GSTR-11**
8. Verification

I _____ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:
Place:

Signature of Authorised Signatory:
Name:
Designation / Status”

FORM GST RFD-11*[See rule 96A]***Furnishing of bond or Letter of Undertaking for export of goods or services**

1. GSTIN				
2. Name				
3. Indicate the type of document furnished		Bond: <input type="checkbox"/>	Letter of Undertaking <input type="checkbox"/>	
4. Details of bond furnished				
Sr. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -----

Date -----

Bond for export of goods or services without payment of integrated tax
(See rule 96A)

I/We.....of.....hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of.....rupees to be paid to the President for which payment will and truly to be made.

I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax;
and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of..... rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as afore mentioned;
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;

AND if the relevant and specific goods or services are duly exported;

AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Accepted by me this.....day of (month)..... (year)
.....of (Designation)
for and on behalf of the President of India."

Letter of Undertaking for export of goods or services without payment of integrated tax
(See rule 96A)

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We of..... (address of the registered person) having Goods & Services Tax Identification Number No....., hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this day of to the President

(a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A ;

(b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;

(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

Accepted by me this.....day of (month)..... (year)

.....of

(Designation)

for and on behalf of the President of India

9. Insertion of new Forms. - After **FORM GST TRAN-2** of the said rules, the following new forms shall be inserted, namely, -

**“FORM GST INS-1
AUTHORISATION FOR INSPECTION OR SEARCH**

[See rule 139 (1)]

To

.....
.....

(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that—

A.M/s._____

- ☐ has suppressed transactions relating to supply of goods and/or services
- ☐ has suppressed transactions relating to the stock of goods in hand,
- ☐ has claimed input tax credit in excess of his entitlement under the Act
- ☐ has claimed refund in excess of his entitlement under the Act
- ☐ has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;

OR

B.M/s._____

- ☐ is engaged in the business of transporting goods that have escaped payment of tax
- ☐ is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of tax have been stored
- ☐ has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.

OR

C.

- ☐ goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore,—

- ☐ in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder.

OR

- ☐ in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this day of (month) 20.... (year). Valid for day(s).

Seal

Place

Signature, Name and designation of the
issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii)

FORM GST INS-02
ORDER OF SEIZURE
[See rule 139 (2)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted by me on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

in the presence of following witness(es):

1. <<Name and address>>

2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things:

A) Details of Goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

B) Details of books / documents / things seized:

Sr. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks
1	2	3	4

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place:

Name and Designation of the Officer

Date:

Signature of the Witnesses

Sr. No.	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

FORM GST INS-03
ORDER OF PROHIBITION

[See rule 139(4)]

Whereas an inspection under sub-section (1)/search under sub-section (2) of Section 67 was conducted on __/__/____ at __:__ AM/PM in the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

in the presence of following witness(es):

1. <<Name and address>>

2. <<Name and address>>

and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above.

Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

Place:

Name and Designation of the Officer

Date:

Signature of the Witnesses

	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

FORM GST INS-04
BOND FOR RELEASE OF GOODS SEIZED

[See rule 140(1)]

I.....of.....hereinafter called "obligor(s)" am held and firmly bound to the President of India (hereinafter called "the President") and/or the Governor of(State) (hereinafter called "the Governor") in the sum of.....rupees to be paid to the President / the Governor for which payment will be made. I jointly and severally bind myself and my heirs/ executors/ administrators/legal representatives/successors and assigns by these presents; dated this.....day of.....

WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order numberdated..... having valuerupees involving an amount of tax of rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond of valuerupees and a security ofrupees against which cash/bank guarantee has been furnished in favour of the President/ Governor; and

WHEREAS I undertake to produce the said goods released provisionally to me as and when required by the proper officer duly authorized under the Act.

And if all taxes, interest, penalty, fine and other lawful charges demanded by the proper officer are duly paid within ten days of the date of demand thereof being made in writing by the said proper officer, this obligation shall be void.

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force:

AND the President/Governor shall, at his option, be competent to make good all the losses and damages from the amount of the security deposit or by endorsing his rights under the above-written bond or both;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

(2) Name and Address

Date

Place

Accepted by me this.....day of(month)(year)
..... (designation of officer) for and on behalf of the President /Governor.

(Signature of the Officer)

FORM GST INS-05**ORDER OF RELEASE OF GOODS/ THINGS OF PRISHABLE OR HAZARDOUS NATURE***[See rule 141(1)]*

Whereas the following goods and/or things were seized on ___/___/___ from the following premise(s):

<<Details of premises>>

which is/are a place/places of business/premises belonging to:

<<Name of Person>>

<<GSTIN, if registered>>

Details of goods seized:

Sr. No	Description of goods	Quantity or units	Make/mark or model	Remarks
1	2	3	4	5

and since these goods are of perishable or hazardous nature and since an amount of Rs._____ (amount in words and digits), being an amount equivalent to the:

- ☐ market price of such goods or things
- ☐ the amount of tax, interest and penalty that is or may become payable

has been paid, I hereby order the above mentioned goods be released forthwith.

Place:

Name and Designation of the Officer

Date:

To:

<<Name and Designation>>

FORM GST DRC - 01*[See rule 142(1)]*

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period -----

F.Y. -----

Act -

Section / sub-section under which SCN is being issued -

SCN Reference No.----

Date ----

Summary of Show Cause Notice

- (a) Brief facts of the case
 (b) Grounds
 (c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax / Cess	Others	Total
1	2	3	4	5	6	7
Total						

FORM GST DRC -02*[See rule 142(1)(b)]*

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

SCN Ref. No. -----

Date --

Statement Ref. No. ----

Date -

Section /sub-section under which statement is being issued -

Summary of Statement

- (a) Brief facts of the case
 (b) Grounds
 (c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax/ Cess	Others	Total
1	2	3	4	5	6	7
Total						

FORM GST DRC- 03
[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN									
2.	Name									
3.	Cause of payment		<< drop down>> Audit, investigation, voluntary, SCN, others (specify)							
4.	Section under which voluntary payment is made		<< drop down>>							
5.	Details of show cause notice, if payment is made within 30 days of its issue		Reference No.				Date of issue			
6.	Financial Year									
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)									
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11

8. Reasons, if any - << Text box>>

9. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
 Name _____
 Designation / Status -----
 Date –

FORM GST DRC – 04
[See rule 142(2)]

Reference No:

Date:

To

_____ GSTIN/ID
 ----- Name
 _____ Address

Tax Period -----
 ARN -

F.Y. -----
 Date -

Acknowledgement of acceptance of payment made voluntarily

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated therein.

Signature
 Name
 Designation

Copy to -

FORM GST DRC- 05*[See rule 142(3)]*

Reference No:

Date:

To

_____ GSTIN/ID
 ----- Name
 _____ Address

Tax Period -----

F.Y. -----

SCN -

Date -

ARN -

Date -

Intimation of conclusion of proceedings

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ----, the proceedings initiated vide the said notice are hereby concluded.

Signature

Name

Designation

Copy to - -

FORM GST DRC - 06*[See rule 142(4)]***Reply to the Show Cause Notice**

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<< Text box >>		
6. Documents uploaded		
<< List of documents >>		
7. Option for personal hearing	<input type="checkbox"/> Yes	<input type="checkbox"/> No

8. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name _____

Designation / Status -----

Date -

FORM GST DRC - 07*[See rule 142(5)]***Summary of the order**

1. Details of order –

(a) Order no.

(b) Order date

(c) Tax period -

2. Issues involved –<< drop down>>

classification, valuation, rate of tax, suppression of turnover, excess
ITC claimed, excess refund released, place of supply, others
(specify)

3. Description of goods / services -

Sr. No.	HSN	Description

4. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

5. Amount deposited

Sr. No.	Tax Period	Act	Tax/ Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Signature
Name
Designation

Copy to - -

FORM GST DRC - 08*[See rule 142(7)]*

Reference No.:

Date:

Rectification of Order

Preamble - << Standard >> (Applicable for orders only)

Particulars of original order			
Tax period, if any			
Section under which order is passed			
Order no.		Date of issue	
Provision assessment order no., if any		Order date	
ARN, if applied for rectification		Date of ARN	

☐ Your application for rectification of the order referred to above has been found to be satisfactory;

☐ It has come to my notice that the above said order requires rectification;

☐ Reason for rectification -

<<text box >>

Details of demand, if any, after rectification

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

The aforesaid order is rectified in exercise of the powers conferred under section 161 as under:

<<text>>

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to -

FORM GST DRC – 09*[See rule 143]*

To

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Order for recovery through specified officer under section 79

Whereas a sum of Rs. <<----->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:

(Amount in Rs.)

Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6
Integrated tax					
Central tax					
State/UT tax					
Cess					
Total					

<< Remarks>>

You are, hereby, required under the provisions of section 79 of the <<SGST>> Act to recover the amount due from the << person >> as mentioned above.

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 10*[See rule 144(2)]***Notice for Auction of Goods under section 79 (1) (b) of the Act**

Demand order no.:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on at.... AM/PM. In the event the entire amount due is paid before the date of auction, the sale will be stopped.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods	Quantity
1	2	3

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 11*[See rule 144(5) & 147(12)]***Notice to successful bidder**

To,

Please refer to Public Auction Reference no. _____ dated _____. On the basis of auction conducted on _____, you have been found to be a successful bidder in the instant case. You are hereby, required to make payment of Rs. _____ within a period of 15 days from the date of auction.

The possession of the goods shall be transferred to you after you have made the full payment of the bid amount.

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 12
[See rule 144(5) & 147(12)]
Sale Certificate

Demand order no.:
 Reference no. of recovery:
 Period:

Date:
 Date:

This is to certify that the following goods:

Schedule (Movable Goods)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable Goods)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Localit y/ Villag e	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity	Value
1	2	3	4

have been sold toat.....in public auction of the goods held for recovery of rupees ----- in accordance with the provisions of section 79(1)(b)/(d) of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act and rules made thereunder on ----- -- and the said..... (Purchaser) has been declared to be the purchaser of the said goods at the time of sale. The sale price of the said goods was received on..... The sale was confirmed on.....

Signature
 Name
 Designation

Place:
 Date:

FORM GST DRC – 13*[See rule 145(1)]***Notice to a third person under section 79(1) (c)**

To
The _____

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Whereas a sum of Rs. <<---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees ----- is due or may become due to the said taxable person from you; **or**

It is observed that you hold or are likely to hold a sum of rupees ----- for or on account of the said person.

You are hereby directed to pay a sum of rupees ----- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC - 14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 14
[See rule 145(2)]
Certificate of Payment to a Third Person

In response to the notice issued to you in **FORM GST DRC-13** bearing reference no. _____ dated _____, you have discharged your liability by making a payment of Rs. _____ for the defaulter named below:

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

Signature

Name

Designation

Place:

Date:

FORM GST DRC-15
[See rule 146]

APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE

To

The Magistrate /Judge of the Court of

Demand order no.:

Date:

Period

Sir/Ma'am,

This is to inform you that as per the decree obtained in your Court on the day of

20..... by(name of defaulter) in Suit No. of 20..., a sum of rupees -
 ----- is payable to the said person. However, the said person is liable to pay a sum of rupees -----
 under the provisions of the << SGST/UTGST/ CGST/ IGST/ CESS>> Act vide order number -----
 dated -----.

You are requested to execute the decree and credit the net proceeds for settlement of the outstanding recoverable amount as mentioned above.

Place:

Date:

Proper Officer/ Specified Officer

FORM GST DRC – 16
[See rule 147(1) & 151(1)]

To
GSTIN -
Name -
Address -

Demand order no.:
Reference no. of recovery:
Period:

Date:
Date:

Notice for attachment and sale of immovable/movable goods/shares under section 79

Whereas you have failed to pay the amount of Rs....., being the arrears of tax/cess/interest/penalty/ fee payable by you under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act.

The immovable goods mentioned in the Table below are, therefore, attached and will be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you shall be invalid.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Localit y/ Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 17*[See rule 147(4)]***Notice for Auction of Immovable/Movable Property under section 79(1) (d)**

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the auction will be held on.....(date) at.....A.M/P.M. In the event the entire amount due is paid before the issuance of notice, the auction will be cancelled.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Localit y/ Village	District	Stat e	PIN Code	Latitude (optiona l)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:

Date:

FORM GST DRC – 18*[See rule 155]*

To
Name & Address of District Collector
.....

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

Certificate action under clause (e) of sub-section (1) section 79

I..... do hereby certify that a sum of Rs..... has been demanded from and is payable by M/s..... holding GSTINunder <<SGST/CGST/IGST/UTGST/CESS>> Act, but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act.

<<demand details >>

The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -

<<Description>>

You are requested to take early steps to realise the sum of rupees ----- from the said defaulter as if it were an arrear of land revenue.

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 19*[See rule 156]*

To,
Magistrate,
<<Name and Address of the Court>>

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

Application to the Magistrate for Recovery as Fine

A sum of Rs. << ---- >> is recoverable from <<Name of taxable person>> holding <<GSTIN>> on account of tax, interest and penalty payable under the provisions of the Act. You are requested to kindly recover such amount in accordance with the provisions of clause (f) of sub-section (1) of section 79 of the Act as if it were a fine imposed by a Magistrate.

Details of Amount				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 20*[See rule 158(1)]***Application for Deferred Payment/ Payment in Instalments**

1. Name of the taxable person-
2. GSTIN -
3. Period _____

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto ----- for payment of tax/ other dues **or** to allow me to pay such tax/other dues in ----- instalments for reasons stated below:

Demand ID				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Reasons: -

Upload Document

Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory _____

Name _____

Place -

Date -

FORM GST DRC – 21*[See rule 158(2)]*

Reference No <<--->>

<< Date >>

To

GSTIN -----

Name -----

Address -----

Demand Order No.

Date:

Reference number of recovery:

Date:

Period -

Application Reference No. (ARN) -

Date -

Order for acceptance/rejection of application for deferred payment / payment in instalments

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ----- (date) **or** in this connection you are allowed to pay the tax and other dues amounting to rupees ----- in ----- monthly instalments.

OR

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for the following reasons:

Reasons for rejection

Signature
Name
Designation

Place:

Date:

FORM GST DRC - 22

[See rule 159(1)]

Reference No.:

Date:

To

----- Name

----- Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Provisional attachment of property under section 83

It is to inform that M/s ----- (name) having principal place of business at ----- (address) bearing registration number as ----- (GSTIN/ID), PAN ----- is a registered taxable person under the <<SGST/CGST>> Act. Proceedings have been launched against the aforesaid taxable person under section << --->> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -

<<saving / current / FD/RD / depository >> account in your << bank/post office/financial institution>> having account no. << A/c no.>>;

or

property located at << property ID & location>>.

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ----- (name), ----- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature
Name
Designation

Copy to –

FORM GST DRC - 23*[See rule 159(3), 159(5) & 159(6)]*

Reference No.:

Date:

To

----- Name

----- Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Order reference No. -

Date –

Restoration of provisionally attached property / bank account under section 83

Please refer to the attachment of << saving / current / FD/RD>> account in your << bank/post office/financial institution>> having account no. <<----- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

or

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature

Name

Designation

Copy to -

FORM GST DRC-24*[See rule 160]*

To
The Liquidator/Receiver,

Name of the taxable person:

GSTIN:

Demand order no.:

Date:

Period:

Intimation to Liquidator for recovery of amount

This has reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<GSTIN>>. In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government:

Current / Anticipated Demand

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

In compliance of the provisions of section 88 of the Act, you are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final winding up of the company.

Name

Designation

Place:

Date:

FORM GST DRC – 25
[See rule 161]

Reference No << --- >>

<< Date >>

To

GSTIN -----

Name -----

Address -----

Demand Order No.:

Date:

Reference number of recovery:

Date:

Period:

Reference No. in Appeal or Revision or any other proceeding -

Date:

Continuation of Recovery Proceedings

This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.....

The Appellate /Revisional authority /Court << name of authority / Court>>has enhanced/reduced the dues covered by the above mentioned demand order No.....dated.....vide order no. ----- dated ----- and the dues now stands at Rs.....The recovery of enhanced/reduced amount of Rs..... stands continued from the stage at which the recovery proceedings stood immediately before disposal of appeal or revision. The revised amount of demand after giving effect of appeal / revision is given below:

Financial year:

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

Signature
Name
Designation

Place:

Date:

FORM GST CPD-01*[See rule 162(1)]***Application for Compounding of Offence**

1.	GSTIN / Temporary ID	
2.	Name of the applicant	
3.	Address	
4.	The violation of provisions of the Act for which prosecution is instituted or contemplated	
5.	Details of adjudication order/notice	
	Reference Number	
	Date	
	Tax	
	Interest	
	Penalty	
	Fine, if any	
6.	Brief facts of the case and particulars of the offence (s) charged:	
7.	Whether this is the first offence under the Act	
8.	If answer to 7 is in the negative, the details of previous cases	
9.	Whether any proceedings for the same or any other offence are contemplated under any other law.	
10.	If answer to 9 is in the affirmative, the details thereof	

DECLARATION

- (1) I shall pay the compounding amount, as may be fixed by the Commissioner.
- (2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Signature of the applicant

Name

FORM GST CPD-02*[See rule 162(3)]*

Reference No:

Date:

To

GSTIN/ID -----

Name-----

Address -----

ARN -----

Date –

Order for rejection / allowance of compounding of offence

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

<<text>>

☐

I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

Sr. No.	Offence	Compounding amount (Rs.)
(1)	(2)	(3)

Note: In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.

You are hereby directed to pay the aforesaid compounding amount by ----- (date) and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table.

or
☐

Your application is hereby rejected.

Signature

Name

Designation”

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಅಗಸ್ಟ್ ೧, ೨೦೧೭ (ಶ್ರಾವಣ ೧೦, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೭೩೩
Part-IVA	Bengaluru, Tuesday, August 1, 2017 (Shravana 10, Shaka Varsha 1939)	No. 733

FINANCE SECRETARIAT

NOTIFICATION (4-B/2017)

NO. FD 47 CSL 2017 BENGALURU, DATED: 01-08-2017.

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the council the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These Rules may be called the Karnataka Goods and Services Tax (Second Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force from the date of their publication in the Official Gazette.

2. Amendment of rule 24.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 24, in sub-rule (5), for the words "within a period of thirty days from the appointed day", the words and figures "on or before 30th September, 2017" shall be substituted with effect from 28th June, 2017.

3. Amendment of rule 34.- For rule 34 of the said rules, the following shall be substituted, namely:-

"34. Rate of exchange of currency, other than Indian rupees, for determination of value.- (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13."

4. Amendment of rule 44.- In rule 44 of the said rules, for sub-rule (2), the following shall be substituted with effect from 1st July, 2017, namely:-

"(2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of Central tax, State tax, Union territory tax and Integrated tax."

5. Amendment of rule 46.- In rule 46 of the said rules, for the third proviso, the following proviso shall be substituted, namely:-

"Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX", as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination.”

5. Amendment of rule 61.- In rule 61 of the said rules, for sub-rule (5), the following sub-rules shall be substituted with effect from 1st July, 2017, namely:-

“(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify that return shall be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(6) Where a return in **FORM GSTR-3B** has been furnished, after the due date for furnishing of details in **FORM GSTR-2**,-

(a) **Part A** of the return in **FORM GSTR-3** shall be electronically generated on the basis of information furnished through **FORM GSTR-1**, **FORM GSTR-2** and based on other liabilities of preceding tax periods and **PART B** of the said return shall be electronically generated on the basis of the return in **FORM GSTR-3B** furnished in respect of the tax period;

(b) the registered person shall modify **Part B** of the return in **FORM GSTR-3** based on the discrepancies, if any, between the return in **FORM GSTR-3B** and the return in **FORM GSTR-3** and discharge his tax and other liabilities, if any;

(c) where the amount of input tax credit in **FORM GSTR-3** exceeds the amount of input tax credit in terms of **FORM GSTR-3B**, the additional amount shall be credited to the electronic credit ledger of the registered person.”

6. Amendment of rule 83.- In rule 83 of the said rules, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted with effect from 1st July, 2017.

7. Amendment of rule 89.- In rule 89 of the said rules, in sub-rule (4), in clause (E), for the words and figures “sub-section (112) of section 2”, the words and figures “clause(112) of section 2” shall be substituted with effect from 1st July, 2017.

8. Amendment of FORM GST TRAN-1.- In **FORM GST TRAN-1**, of the said rules, in Sl. No. 7, in Table (a), in column(2) for the heading, “HSN (at 6 digit level)” the heading “HSN as applicable” shall be substituted with effect from 1st July, 2017.

9. Amendment of FORM GST TRAN-2.- In **FORM GST TRAN-2**, of the said rules, in Sl. No. 4 and 5, in the Table, in column (1), for the heading, “HSN (at 6 digit level)” the heading “HSN as applicable” shall be substituted with effect from 1st July, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಅಗಸ್ಟ್ ೨೯, ೨೦೧೭ (ಭಾದ್ರಪದ ೦೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೪೭
Part-IVA	Bengaluru, Tuesday, August 29, 2017 (Bhadrapada 07, Shaka Varsha 1939)	No. 847

FINANCE SECRETARIAT

NOTIFICATION (4-C/2017)

No. FD 47 CSL 2017, Bengaluru, dated 29/08/2017

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Third Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force from the date of their publication in the Official Gazette.

2. Amendment of rule 3.- In the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 3, in sub-rule (4), for the words “sixty days”, the words “ninety days” shall be substituted;

3. Amendment of rule 17.- In rule 17 of the said rules, in sub-rule (2), after the words, “said form”, the words “or after receiving a recommendation from the Ministry of External Affairs, Government of India” shall be inserted with effect from the 29th day of June, 2017.

4. Amendment of rule 40.- In rule 40 of the said rules, in sub-rule (1), for clause (b), the following shall be substituted, with effect from the 1st day of July, 2017, namely:-

“(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner in the Board, shall be deemed to be notified by the Commissioner.”;

5. Amendment of Rule 61.- In rule 61 of the said rules, in sub-rule (5), for the words “specify that”, the words “specify the manner and conditions subject to which the”, shall be substituted with effect from 1st day of July, 2017.

6. Amendment of Rule 87.- In rule 87 of the said rules, -

(a) in sub-rule (2), the following shall be inserted at the end, namely:-

“Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days:

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.”;

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”;

7. Substitution of rule 103.- For rule 103 of the said rules, the following rule shall be substituted, with effect from the 1st day of July, 2017, namely:-

“103. Appointment of member of the Authority for Advance Ruling.- The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”;

8. Amendment of FORM GST REG-01.- In “FORM GST REG-01” of the said rules, under the heading ‘Instructions for submission of Application for Registration’, after Serial No. 15, the following shall be inserted, namely:-

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”;

9. Substitution of FORM GST REG-13.- For FORM GST REG-13, the following shall be substituted with effect from the 29th day of June, 2017, for namely:-

“Form GST REG-13

[See Rule 17]

Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
State /UT – District –

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone number		
	Fax Number	Mobile Number		

7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation /Status		Director Identification Number (if any)	
	PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			
9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>			
11.	<p>Verification</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p>			

Place:

Date:

Or

Place:

Date:

(Signature)

Name of Authorized Person:

(Signature)

Name of Proper Officer:

Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.”

10. Amendment of FORM GST TRAN-1.- In FORM GST TRAN-1 of the said rules, in Serial No. 7,-

- (a) in item (a), for the word, figures and brackets “and 140(6)”, the comma, figures, brackets and word “, 140(6) and 140(7)” shall be substituted with effect from 18th July, 2017.
- (b) in item (b), -
 - (a) after the word, figures and brackets, “section 140(5)”, the words, figures and brackets “and section 140(7)” shall be inserted with effect from 18th July, 2017.
 - (b) for column heading “Name of the supplier” the words “Registration number of the supplier or input service distributor” shall be substituted with effect from 18th July, 2017.
- (c) in the column heading “Eligible duties and taxes”, after the words “Eligible duties and taxes”, the brackets and words “(central taxes)” shall be inserted. with effect from 18th July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಗಸ್ಟ್ ೩೦, ೨೦೧೭ (ಭಾದ್ರಪದ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೪೯
Part-IVA	Bengaluru, Wednesday, August 30, 2017 (Bhadrapada 08, Shaka Varsha 1939)	No. 849

FINANCE SECRETARIAT

NOTIFICATION (4-D/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 30.08.2017

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Fourth Amendment) Rules, 2017.

(2) Rules 2 to 8, 11, 12 and 13 shall be deemed to have come into force with effect from 1st day of July, 2017 and the remaining rules shall come into force on such date as the State Government, may by notification in the official Gazette, appoint.

2. Amendment of rule 119.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 119, in the heading, for the words and symbol “job-worker/agent”, the words “job-worker or agent”, shall be substituted.

3. Substitution of rule 122.- For rule 122 of the said rules, the following shall be substituted, namely:-

“122. Constitution of the Authority.- The constitution of the Authority shall be in accordance with the provisions of rule 122 of the Central Goods and Services Tax Rules, 2017.”

4. Substitution of rule 123.- For rule 123 of the said rules, the following shall be substituted, namely:-

“123. Constitution of the Standing Committee and Screening Committee.- The constitution of the Standing Committee and Screening Committee shall be in accordance with the provisions of rule 123 of the Central Goods and Services Tax Rules, 2017.”

5. Substitution of rule 124.- For rule 124 of the said rules, the following shall be substituted, namely:-

“124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority.- The appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority shall be in accordance with the provisions of rule 124 of the Central Goods and Services Tax Rules, 2017.”

6. Substitution of rule 125.- For rule 125 of the said rules, the following shall be substituted, namely:-

“125. Secretary to the Authority.- The Secretary to the Authority shall be in accordance with the provisions of rule 125 of the Central Goods and Services Tax Rules, 2017.”

7. Substitution of rule 126.- For rule 126 of the said rules, the following shall be substituted, namely:-

“126. Power to determine the methodology and procedure.- The power to determine the methodology and procedure of the Authority shall be in accordance with the provisions of rule 126 of the Central Goods and Services Tax Rules, 2017.”

8. Substitution of rule 137.- For rule 137 of the said rules, the following shall be substituted, namely:-

“137. Tenure of Authority.- The tenure of the Authority shall be in accordance with the provisions of rule 137 of the Central Goods and Services Tax Rules, 2017.”

9. Substitution of rule 138.- For rule 138 of the said rules, the following shall be substituted, namely:-

“138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees,—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods in **Part A of FORM GST EWB-01**, electronically, on the common portal.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B of FORM GST EWB-01**.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in **Part B of FORM GST EWB-01** on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A of FORM GST EWB-01**:

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometres within the State from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in **Part B of FORM GST EWB-01**.

Explanation 1.- For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of movement of goods.

Explanation 2.- The information in **Part A of FORM GST EWB-01** shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometres within the State from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a

consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GST R-1**:

Provided that when the information has been furnished by an unregistered supplier in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2):

Table

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km	One day
2.	For every 100 km or part thereof thereafter	One additional day

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GST EWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

(11) The details of e-way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the recipient referred to in sub-rule (11) does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under rule 138 of the Central Goods and Services Tax Rules or Goods and Services Tax Rules of any other State shall be valid in the State.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

- where the goods being transported are specified in Annexure;
- where the goods are being transported by a non-motorised conveyance;
- where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
- in respect of movement of such goods and within such areas in the State of Karnataka and for values exceeding such amount as the Commissioner, in consultation with the Chief Commissioner of central tax, may notify.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE
[(See rule 138 (14))]

Sl. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> ,

Sl. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
		ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products

Sl. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form

Sl. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.

Sl. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), <u>except</u> pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
101.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
104.	3002	Human Blood and its components
105.	3006	All types of contraceptives
106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3825	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
113.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government
114.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
115.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, loose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
119.	4903	Children's picture, drawing or colouring books
120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun
130.	5305	Coconut, coir fibre

Sl. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked
133.	6912 00 40	Earthen pot and clay lamps
134.	7018	Glass bangles (except those made from precious metals)
135.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phoolbaharijhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage
146.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika
147.		Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
148.		Kerosene oil sold under PDS
149.		Postal baggage transported by Department of Posts
150.		Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
151.		Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
152.		Currency
153.		Used personal and household effects
154.		Coral, unworked (0508) and worked coral (9601)

138A. Documents and devices to be carried by a person-in-charge of a conveyance.-

(1) The person in charge of a conveyance shall carry—

- the invoice or bill of supply or delivery challan, as the case may be; and
- a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1**, and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.

(3) Where the registered person uploads the invoice under sub-rule (1), the information in Part A of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of conveyance to carry the following documents instead of the e-way bill-

- (a) tax invoice or bill of supply or bill of entry; or
- (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

138B. Verification of documents and conveyances.- (1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

138C. Inspection and verification of goods.- (1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

138D. Facility for uploading information regarding detention of vehicle.- Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal."

10. Insertion of new Forms.- After Form GST CPD-02 of the said rules, the following new Forms shall be inserted, namely:-

"FORM GST EWB-01
(see rule 138)
E-Way Bill

PART-A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	
PART-B		
B.	Vehicle Number	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.

4. Reason for Transportation shall be chosen from one of the following:

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

FORM GST EWB-02

(see rule 138)

Consolidated E-Way Bill

Number of E-Way Bills	
E-Way Bill Number	

FORM GST EWB-03

(see rule 138C)

Verification Report

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Invoice or Challan or Bill Date	
Invoice or Challan or Bill Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or UT tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or UT tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

11. Substitution of Form GST ENR-01.- For “FORM GST ENR-01 of the said rules, the following shall be and shall be deemed to be have been substituted with effect from the 1st day of July, 2017, namely:-

“Form GST ENR-01

[see rule 58(1)]

Application for Enrolment under section 35 (2)

[only for un-registered persons]

1.	Name of the State			
2.	(a) Legal name			
	(b) Trade Name, if any			
	(c) PAN			
	(d) Aadhaar (applicable in case of proprietorship concerns only)			
3.	Type of enrolment			
	(i) Warehouse or Depot		(ii) Godown	
	(iii) Transport services		(iv) Cold Storage	
4.	Constitution of Business (Please Select the Appropriate)			
	(i) Proprietorship or HUF		(ii) Partnership	
	(iii) Company		(iv) Others	
5.	Particulars of Principal Place of Business			
(a)	<i>Address</i>			
	Building No. or Flat No.		Floor No.	
	Name of the Premises or Building		Road or Street	
	City or Town or Locality or Village		Taluka or Block	
	District			
	State		PIN Code	
	Latitude		Longitude	

(b)	<i>Contact Information (the email address and mobile number will be used for authentication)</i>				
	Email Address		Telephone	STD	
	Mobile Number		Fax	STD	
(c)	<i>Nature of premises</i>				
	Own	Leased	Rented	Consent	Shared Others (specify)

6.	Details of additional place of business – Add for additional place(s) of business, if any(Fill up the same information as in item 5 [(a), (b), and (c)])	
7.	Consent	
<i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i>		
8. List of documents uploaded (Identity and address proof)		
9. Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
Place: Date:		Signature Name of Authorised Signatory
For Office Use:		
Enrolment no		Date- ”.

12. Substitution of Form GST RFD-01.- For Form GST RFD-01 of the said rules, the following shall be and shall be deemed to be have been substituted with effect from the 1st day of July, 2017, namely:-

“FORM-GST-RFD-01

[see rule 89(1)]

Application for Refund

(Applicable for casual / non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period: Year:
From <Year><Month> To <Year><Month>
6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT Tax						
Integrated Tax						
Cess						
Total						

7. Grounds of Refund Claim: (select from the drop down):
 - (a) Excess balance in Electronic Cash ledger
 - (b) Exports of services- With payment of Tax
 - (c) Exports of goods / services- Without payment of Tax, i.e., ITC accumulated
 - (d) On account of assessment/provisional assessment/ appeal/ any other order

(i) Select the type of Order:

Assessment/ Provisional Assessment/ Appeal/ Others

(ii) Mention the following details:

1. Order No.
2. Order Date <calendar>
3. Order Issuing Authority
4. Payment Reference No. (of the amount to be claimed as refund)

(If Order is issued within the system, then 2, 3, 4 will be auto populated)

- (e) ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3))
 (f) On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)
 (g) On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
 (h) Recipient of deemed export
 (i) Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)
 (j) Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa (change of POS)
 (k) Excess payment of tax, if any
 (l) Any other (*specify*)
8. Details of Bank Account (*to be auto populated from RC in case of registered taxpayer*)
- (a) Bank Account Number :
 - (b) Name of the Bank :
 - (c) Bank Account Type :
 - (d) :
 - (e) Address of Bank Branch :
 - (f) IFSC :
 - (g) :

9. Whether Self-Declaration filed by Applicant u/s 54(4), if applicable Yes No ☐ ☐

DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of input tax credit claimed in the application does not include input tax credit availed on goods or services used for making nil rated or fully exempt supplies.

Signature

Name –

Designation or Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(g)]
(For recipients of deemed export)

I hereby declare that the refund has been claimed only for those invoices which have been reported in statement of inward supplies filed in Form GSTR-2 for the tax for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period.

Signature

Name –

Designation / Status

SELF-DECLARATION[rule 89(2)(1)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

We declare that no refund on this account has been received by us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Annexure-1**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

Sr. No.	Invoice details			Integrated tax		BRC/ FIRC		Integrated tax involved in debit note, if any	Integrated tax involved in credit note, if any	Net Integrated tax (6+9 - 10)
	No.	Date	Value	Taxable value	Amt.	No.	Date			
1	2	3	4	5	6	7	8	9	10	11

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type:

Export without payment of Tax-Accumulated ITC

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 4 [rule 89(2)(d) and 89(2)(e)]
Supplies to SEZ or SEZ developer

Refund Type:

On account of supplies made to SEZ unit/ SEZ Developer (on payment of tax)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Integrated tax involved in debit note, if any	Integrated tax involved in credit note, if any	Net Integrated tax (8+ 9 – 10)
	No.	Date	Value	No.	Date	Taxable Value	Amt.			
1	2	3	4	5	6	7	8	9	10	11

Statement 5
[rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit or SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS of the supplies (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of Section 77 (1) and (2), if any: Order No: Order Date:

GSTIN/ UIN Name (in case B2C)	Details of invoices covering transaction considered as intra -State / inter-State transaction earlier									Transaction which were held inter State / intra-State supply subsequently				
	Invoice details				Integrated tax	Central tax	State / UT tax	Cess	Place of Supply	Integrated tax	Central tax	State / UT tax	Cess	Place of Supply
	No.	Date	Value	Taxable Value										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement 7[rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of Last Return filed.

Refund on account excess payment of tax

(In case of taxpayer who filed last return GSTR-3 - table 12)

	Tax period	ARN of return	Date of filing return	Tax Payable			
				Integrated Tax	Central Tax	State/ UT Tax	Cess
	1	2	3	4	5	6	7

Annexure-2**Certificate [rule 89(2)(m)]**

This is to certify that in respect of the refund amounting to Rs. <<>> ----- (in words) claimed by M/s ----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

1. Terms used:

a. B to C:	From registered person to unregistered person
b. EGM:	Export General Manifest
c. GSTIN:	Goods and Services Tax Identification Number
d. IGST:	Integrated goods and services tax
e. ITC:	Input tax credit
f. POS:	Place of Supply (Respective State)
g. SEZ:	Special Economic Zone
h. Temporary ID:	Temporary Identification Number
i. UIN:	Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.

3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.

4. Acknowledgement in Form GST RFD-02 will be issued if the application is found complete in all respects.

5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.

6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.

7. Declaration shall be filed in cases wherever required.

8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.

9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.

11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.

12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.

13. Details of export made without payment of tax shall be reported in Statement-3.

14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).

15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4)."

13. Amendment of FORM GST TRAN-2.- In FORM GST TRAN-2 of the said rules,-

(i) in serial number 4, for the words "appointment date", the words "appointed date" shall be substituted;

(ii) in serial number 5, for the words "credit on", the words "credit of" shall be substituted.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಡಿಸೆಂಬರ್ ೨೮, ೨೦೧೭ (ಪುಷ್ಯ ೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೩೦೦
Part-IVA	Bengaluru, Thursday, December 28, 2017 (Pushya 7, Shaka Varsha 1939)	No. 1300

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated:28/12/2017

1. In the Notification No. (4/2017) FD 47 CSL 2017 dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No.611, dated 29th June 2017,-
 - (1) in rule 26, in sub-rule (1), the word "Board" shall be read as the word "Commissioner";
 - (2) In rule 55, in sub-rule (1), in clause (d), the word "Board" shall be read as the word "Commissioner";
 - (3) in rule 83, in second proviso to sub-rule (3), the brackets and letter "(c)", shall be read as brackets and letter "(b)" ;
2. In the Notification No. (4-D/2017) FD 47 CSL 2017 dated 30-08-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No.849, dated 30-08-2017, in Paragraph 9, in rule 138, in sub-rule (14), in clause (d), the words "for values exceeding" shall be read as the words "for values not exceeding".
3. In the Notification No. (4-F/2017) No. FD 47 CSL 2017 dated 17-10-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 967, dated 17-10-2017, in Paragraph 2, in Rule 24, the words brackets and number "in sub-rule (4)" shall be read as the words, brackets and number "in sub-rule (5)".
4. In the Notification No. (4-I/2017) No. FD 47 CSL 2017 dated 13-12-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 1219, dated 13-12-2017,
 - (1) in Paragraph 2, in rule 24, the words, brackets and number "in sub-rule (4)" shall be read as the words, brackets and number "in sub-rule (5)"
 - (2) In Paragraph 3, in rule 45, in proviso, the word "State" shall be read as the word "Central";

By order and in the name of the Governor of Karnataka

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೪, ೨೦೧೭ (ಅಶ್ವಯುಜ ೧೨, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೨೧
Part-IVA	Bengaluru, Wednesday, October 4, 2017 (Aashwayuja 12, Shaka Varsha 1939)	No. 921

FINANCE SECRETARIAT

NOTIFICATION (4-E/2017)

No. FD 47 CSL 2017, Bengaluru, Dated 04-10-2017

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Fifth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force from the date of their publication in the Official Gazette.

2. Amendment of rule 3.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 3,-

(i) after sub-rule (3), the following shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1),(2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in **FORM GST CMP-02**, on the common portal either directly or through a facilitation centre notified by the Commissioner, before the said date and shall furnish the statement in **FORM GST ITC -03** in accordance with the provisions of sub-rule (4) of rule 44 with in a period of ninety days from the said date:

Provided that, the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”

(ii) in sub-rule (5), after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)”, shall be inserted.

3. Insertion of new rule 120A.- After rule 120 of the said rules, the following shall be inserted, namely:-

“**120A Revision of declaration in FORM GST TRAN-1.-** Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rules 117, 118, 119 and 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the commissioner in this behalf.”

4. Amendment of rule 127.- In rule 127 of the said rules, after clause (iii), the following shall be inserted, namely:-

“(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.”

5. Amendment of rule 138.- In rule 138 of the said rules, after sub-rule (1), the following provisos shall be inserted, namely:-

“Provided that, where goods are sent by a principal located in the State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that, where handicraft goods are transported from the State to another State by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.”

Explanation - For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Notification (No.6/2017) of No. FD 47 CSL 2017 dated: 15.09.2017 published in the Karnataka Gazette, Extraordinary, No.887 in Part-IV A dated 16th September 2017.”;

6. Amendment of FORM GST TRAN-1.- In “**FORM GST TRAN-1**” of the said rules, in Serial No. 5(a), in the heading, after the words, figures and brackets “Section 140 (1)”, the words, figures, brackets and letter, “Section 140 (4) (a)” shall be inserted with effect from the 1st day of July, 2017.

7. Amendment of FORM GSTR-4.- In “**FORM GSTR-4**” of the said rules, in Serial No.8, in entry 8B (2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted with effect from the 1st day of July, 2017.

8. Amendment of FORM GST EWB-01.- In “**FORM GST EWB-01**” of the said rules, after Note 4, the following note shall be inserted with effect from the 30th day of August, 2017, namely:-

“5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”

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

K.S PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಅಶ್ವಿನ್ಯುಜ ೧೭, ೨೦೧೭ (ಅಶ್ವಿನ್ಯುಜ ೨೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೬೭
Part-IVA	Bengaluru, Tuesday, October 17, 2017 (Aashwayuja 25, Shaka Varsha 1939)	No. 967

FINANCE SECRETARIAT NOTIFICATION (4-F/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 17-10-2017.

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:—

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Sixth Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 24.- In the Karnataka Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 24, in sub-rule (4), for the figures, letters and word, “30th September”, the figures, letters and word “31st October” shall be substituted with effect from 30th day of September 2017;

3. Amendment of rule 118.- In rule 118 of the said rules, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

4. Amendment of rule 119.- In rule 119 of the said rules, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

5. Amendment of rule 120.- In rule 120 of the said rules, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

6. Amendment of FORM GST REG-29,- (1) for the heading of the said rules, “APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION”, the heading, “APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS” shall be substituted;

(2) under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಡಿಸೆಂಬರ್ ೨೮, ೨೦೧೭ (ಪುಷ್ಯ ೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೩೦೦
Part-IVA	Bengaluru, Thursday, December 28, 2017 (Pushya 7, Shaka Varsha 1939)	No. 1300

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated:28/12/2017

1. In the Notification No. (4/2017) FD 47 CSL 2017 dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No.611, dated 29th June 2017,-
 - (1) in rule 26, in sub-rule (1), the word "Board" shall be read as the word "Commissioner";
 - (2) In rule 55, in sub-rule (1), in clause (d), the word "Board" shall be read as the word "Commissioner";
 - (3) in rule 83, in second proviso to sub-rule (3), the brackets and letter "(c)", shall be read as brackets and letter "(b)";
2. In the Notification No. (4-D/2017) FD 47 CSL 2017 dated 30-08-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No.849, dated 30-08-2017, in Paragraph 9, in rule 138, in sub-rule (14), in clause (d), the words "for values exceeding" shall be read as the words "for values not exceeding".
3. In the Notification No. (4-F/2017) No. FD 47 CSL 2017 dated 17-10-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 967, dated 17-10-2017, in Paragraph 2, in Rule 24, the words brackets and number "in sub-rule (4)" shall be read as the words, brackets and number "in sub-rule (5)".
4. In the Notification No. (4-I/2017) No. FD 47 CSL 2017 dated 13-12-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 1219, dated 13-12-2017,
 - (1) in Paragraph 2, in rule 24, the words, brackets and number "in sub-rule (4)" shall be read as the words, brackets and number "in sub-rule (5)"
 - (2) In Paragraph 3, in rule 45, in proviso, the word "State" shall be read as the word "Central";

By order and in the name of the Governor of Karnataka

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ನವೆಂಬರ್ ೯, ೨೦೧೭ (ಕಾರ್ತಿಕ ೧೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೧೫
Part-IVA	Bengaluru, Thursday, November 9, 2017 (Karthika 18, Shaka Varsha 1939)	No. 1015

FINANCE SECRETARIAT

NO. FD 47 CSL 2017, BENGALURU, DATED: 09/11/2017.

NOTIFICATION (4-G /2017)

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Seventh Amendment) Rules, 2017.

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

2. Amendment of rule 3.- In the Karnataka Goods and Services Tax Rules, 2017, –

(1) in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished”.

3. Insertion of new rule 46A.- After rule 46 of the said rules, the following shall be inserted namely:-

“**46A. Invoice-cum-bill of supply.-** Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single “invoice-cum-bill of supply” for all such supplies”.

4. Amendment of rule 54.- In rule 54 of the said rules, in sub-rule (2).-

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted”.

5. Amendment of rule 62.- In rule 62 of the said rules, after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for

which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10”.

6. Amendment of FORM GST CMP-02.- In FORM GST CMP – 02 of the said rules, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted;

7. Amendment of FORM GSTR-1.- In FORM GSTR - 1 of the said rules, for Table 6, the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									
									”;

8. Amendment of FORM GSTR-1A.- In FORM GSTR-1A of the said rules, for Table 4, the following shall be substituted, namely:-

“4. Zero rated supplies made to SEZ and deemed exports

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							
							”;

9. Amendment of FORM GSTR-4.- In FORM GSTR-4 of the said rules, after instruction number. 9, the following shall be inserted, namely:-

“10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ನವೆಂಬರ್ ೯, ೨೦೧೭ (ಕಾರ್ತಿಕ ೧೮, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Thursday, November 9, 2017 (Karthika 18, Shaka Varsha 1939)	ನಂ.೧೦೧೬ No. 1016
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FINANCE SECRETARIAT

NOTIFICATION (4-H/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 09-11-2017.

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Eighth Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 18th October, 2017.

2. Amendment of Rule 89.- In the Karnataka Goods and Services Tax Rules, 2017 (herein after referred to as said rules), in rule 89, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely:-

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by, -

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;

3. Amendment of Rule 96A.-In rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the comma and words “, or such further period as may be allowed by the Commissioner,” shall be inserted;

4. Amendment of FORM GST RFD-01.-In FORM GST RFD-01, of the said rules

(a) for “**Statement-2**”, the following Statement shall be substituted, namely:-

“Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sl. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10-11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

(b) for “**Statement-4**”, the following Statement shall be substituted, namely:-

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10- 11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಡಿಸೆಂಬರ್ ೧೩, ೨೦೧೭ (ಮಾರ್ಗಶಿರ ೨೨, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೨೧೯
Part-IVA	Bengaluru, Wednesday, December 13, 2017 (Margashira 22, Shaka Varsha 1939)	No. 1219

FINANCE SECRETARIAT

NOTIFICATION (4-I /2017)

No: FD 47 CSL 2017, Bengaluru, Date: 13-12-2017

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Ninth Amendment) Rules, 2017.

(2) They Shall be deemed to have come into force with effect from 28th day of October, 2017.

2. Amendment of Rule 24.- In the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 24, in sub-rule (4), for the words, figures and letters, “on or before 31st October, 2017,” the words, figures and letters “on or before 31st December, 2017,” shall be substituted.

3. Amendment of rule 45.- In rule 45 of the said rules,-

(1) in sub-rule (3), after the words “succeeding the said quarter”, the words “or within such further period as may be extended by the Commissioner by a notification in this behalf:”, shall be inserted;

(2) after sub – rule (3), the following proviso shall be inserted, namely:-

“Provided that, any extension of the time limits notified by the Commissioner of State Tax shall be deemed to be notified by the Commissioner.”

4. Amendment of rule 96.- In rule 96 of the said rules, after sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that, where the date for furnishing the details of outward supplied in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under Section 37 of the Act,

the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR -1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that, the information in Table – 6A furnished under the first proviso shall be auto – drafted in FORM GSTR -1 for the said tax period.”

5. Amendment of rule 96A.- In rule 96A of the said rules, after sub-rule (2) the following provisos shall be inserted, namely:-

“Provided that, where the date for furnishing the details of outward supplied in FORM GSTR -1 for a tax period has been extended in exercise of the powers conferred under Section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR -1 after the return in FORM GSTR – 3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that, the information in Table – 6A furnished under the first proviso shall be auto-drafter in FORM GSTR -1 for the said tax period.”

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಡಿಸೆಂಬರ್ ೨೮, ೨೦೧೭ (ಪುಷ್ಯ ೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೩೦೦
Part-IVA	Bengaluru, Thursday, December 28, 2017 (Pushya 7, Shaka Varsha 1939)	No. 1300

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated:28/12/2017

1. In the Notification No. (4/2017) FD 47 CSL 2017 dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No.611, dated 29th June 2017,-
 - (1) in rule 26, in sub-rule (1), the word "Board" shall be read as the word "Commissioner";
 - (2) In rule 55, in sub-rule (1), in clause (d), the word "Board" shall be read as the word "Commissioner";
 - (3) in rule 83, in second proviso to sub-rule (3), the brackets and letter "(c)", shall be read as brackets and letter "(b)" ;
2. In the Notification No. (4-D/2017) FD 47 CSL 2017 dated 30-08-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No.849, dated 30-08-2017, in Paragraph 9, in rule 138, in sub-rule (14), in clause (d), the words "for values exceeding" shall be read as the words "for values not exceeding".
3. In the Notification No. (4-F/2017) No. FD 47 CSL 2017 dated 17-10-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 967, dated 17-10-2017, in Paragraph 2, in Rule 24, the words brackets and number "in sub-rule (4)" shall be read as the words, brackets and number "in sub-rule (5)".
4. In the Notification No. (4-I/2017) No. FD 47 CSL 2017 dated 13-12-2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 1219, dated 13-12-2017,
 - (1) in Paragraph 2, in rule 24, the words, brackets and number "in sub-rule (4)" shall be read as the words, brackets and number "in sub-rule (5)"
 - (2) In Paragraph 3, in rule 45, in proviso, the word "State" shall be read as the word "Central";

By order and in the name of the Governor of Karnataka

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜನವರಿ ೩, ೨೦೧೮ (ಪುಷ್ಯ ೧೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೬
Part-IVA	Bengaluru, Wednesday, January 3, 2018 (Pushya 13, Shaka Varsha 1939)	No. 16

FINANCE SECRETARIAT

NOTIFICATION (4-J/2017)

No. FD 47 CSL 2017, Bengaluru, Dated: 03-01-2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and Commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Tenth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force from 15th day of November, 2017.

2. Amendment of rule 43.- In the Karnataka Goods and Services Tax Rules, 2017, in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-

“Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.”;

3. Amendment of rule 54.- in rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted;

4. Insertion of rule 97A.- after rule 97, the following rule shall be inserted, namely:-

“97A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

5. Insertion of rule 107A.- After rule 107 of the said rules, the following shall be inserted, namely:-

“107A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

6. Insertion of rule 109A.- After rule 109 of the said rules, the following shall be inserted, namely:-

“109A. Appointment of Appellate Authority- (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to -

- (a) the Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner;
- (b) the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Commercial Tax Officer

within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to -

- (a) the Additional Commissioner (Appeals) where such decision or order is passed by the Joint Commissioner;
- (b) the Joint Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Commercial Tax Officer

within six months from the date of communication of the said decision or order.”;

7. Insertion of new FORMS.- After the **FORM GST RFD-01** of the said rules, the following forms shall be inserted, namely:-

“FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month>		To		<Year><Month>		
6.	Amount of Refund Claimed(Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State / UT tax						
		Integrated tax						
		Cess						
		Total						
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)					
		(d)	ITC accumulated due to inverted tax structure[under clause (ii) of first proviso to section 54(3)]					
		(e)	On account of supplies made to SEZ unit/ SEZ developer(with payment of tax)					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(g)	Recipient of deemed export					

DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(i)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Annexure-1**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

FORM-GST-RFD-01 B

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Refund Order details

1.	ARN	
2.	GSTIN / Temporary ID	
3.	Legal Name	
4.	Filing Date	
5.	Reason of Refund	
6.	Financial Year	
7.	Month	
8.	Order No.:	
9.	Order issuance Date:	
10.	Payment Advice No.:	
11.	Payment Advice Date:	
12.	Refund Issued To :	Drop down: Taxpayer / Consumer Welfare Fund
13.	Issued by:	
14.	Remarks:	
15.	Type of Order	Drop Down: RFD- 04/ 06/ 07 (Part A)
16.	Details of Refund Amount (As per the manually issued Order):	

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
a. Refund amount claimed																								
b. Refund Sanctioned on provisional basis																								
c. Remaining Amount																								
d. Refund amount in-admissible																								
e. Gross amount to be paid																								
f. Interest (if any)																								
g. Amount adjusted against outstanding demand under the existing law or under the Act																								
h. Net amount to be paid																								
17.	Attachments (Orders)						RFD-04; RFD- 06; RFD 07 (Part A)																	
Date:							Signature (DSC): Name: Designation: Office Address:																	
Place:																								

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೨೦೩
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 203

FINANCE SECRETARIAT

NOTIFICATION (4-K /2017)

No. FD 47 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from 21st day of December, 2017.

2. Amendment of FORM GSTR-1.- In FORM GSTR-1 of the Karnataka Goods and Services Tax Rules, 2017 (herein after refer to as the said rules) for item 6 and the entries relating thereto the following shall be substituted, namely:-

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Central Tax			State/UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt	Rate	Taxable value	Amt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															
															”;

3. Amendment of FORM GST RFD-01.- In FORM GST RFD-01 of the said rules,-

(a) in item 7, in clause (h), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/ Supplier of deemed export supplies” shall be substituted;

(b) in item 9, for the **DECLARATION [rule 89(2)(g)]** and the entries relating thereto, the following shall be substituted, namely:-

“DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

(c) in Annexure-1,-

(i) after Statement-1 and the entries relating thereto the following Statement shall be inserted, namely:-

“Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13

(ii) after Statement 5A and the entries relating thereto, the following Statement shall be inserted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union Territory Tax	Cess
1	2	3	4	5	6	7	8

4. Amendment of FORM GST RFD-01A.- In FORM GST RFD-01A of the said rules,-

- (a) in item 7, in clause (g), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies/ Supplier of deemed export supplies" shall be substituted;
- (b) after the heading **DECLARATION [rule 89(2)(f)]** and entries relating thereto the following shall be inserted, namely:-

"

"DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

(c) in Annexure-1,-

(i) after heading "Statement-1 (rule 89(5))" and the entries relating thereto, the following Statement shall be inserted, namely:-

"Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State / Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State / Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13

"

(ii) after heading "Statement-5A [rule 89(4)] and the entries relating thereto", the following Statement shall be inserted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union Territory Tax	Cess
1	2	3	4	5	6	7	8

"

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

K.S. PADMAVATHIUnder Secretary to Government,
Finance Department (C.T.-1).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೨೦೪
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 204

FINANCE SECRETARIAT

NOTIFICATION (4-L/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendations of the Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Second Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules they shall be deemed to have come into force from the 29th day of December, 2017.

2. Amendment of rule 17.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 17, after sub-rule (1), the following shall be inserted, namely:-

“(1A) The Unique Identity Number granted under the Central Goods and Services Tax Act, 2017 shall be deemed to be granted under the Karnataka Goods and Services Act, 2017 (Karnataka Act 27 of 2017)”.

3. Amendment of rule 19.- In rule 19 of the said rules, after sub-rule (1), the following shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in FORM GST REG-14 on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.”

4. Amendment of rule 89.- In rule 89 of the said rules, for sub-rule (4), the following shall be substituted with effect from 23rd October, 2017, namely:-

“(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), refund of input tax credit shall be granted as per the following formula -

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Where, -

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;

(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

(E) "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –

(a) the value of exempt supplies other than zero-rated supplies and

(b) the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any,

during the relevant period;

(F) "Relevant period" means the period for which the claim has been filed.

(4A) In the case of supplies received on which the supplier has availed the benefit of notification (17/2017) No. FD 47 CSL 2017 dated 19th October, 2017, refund of input tax credit availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of Notification (40/2017) No. FD 48 CSL 2017 dated 23rd October, 2017 or Notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017, or both, refund of input tax credit availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods shall be granted."

5. Amendment of rule 95.- In rule 95 of the said rules,-

(1) for sub-rule (1), the following shall be substituted, namely:-

"(1) Any person eligible to claim refund of tax paid by him on his inward supplies as per notification issued under section 55 shall apply for refund in FORM GST RFD-10 once in every quarter, electronically on the common portal or otherwise, either directly or through a Facilitation Centre notified by the Commissioner, along with a statement of the inward supplies of goods or services or both in FORM GSTR-11."

(2) in sub-rule (3), in clause (a), the words "and the price of the supply covered under a single tax invoice exceeds five thousand rupees, excluding tax paid, if any" shall be omitted.

6. Amendment of rule 96.- In rule 96 of the said rules,-

(1) in the heading, after the words "paid on goods", the words "or services" shall be inserted with effect from 23rd October, 2017;

(2) after sub-rule (8), the following shall be inserted, namely:-

"(9) The persons claiming refund of integrated tax paid on export of goods or services should not have received supplies on which the supplier has availed the benefit of Notification No. (17/2017) No. FD 47 CSL 2017 dated 19th October, 2017 or Notification (40/2017) No. FD 48 CSL 2017 dated 23rd October, 2017 or Notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017."

7. Substitution of FORM GST REG-10.- For **FORM GST REG-10** of the said rules, the following shall be substituted, namely:-

“Form GST REG-10*[See rule 14(1)]*

Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.

Part -A

(i)	Legal name of the person	
(ii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iii)	Name of the Authorised Signatory	
(iv)	Email Address of the Authorised Signatory	
(v)	Name of the representative appointed in India, if any	
	(a) Permanent Account Number of the representative in India	
	(b) Email Address of the representative in India	
	(c) Mobile Number of the representative in India (+91)	
Note- Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.		

Part -B

1.	Details of Authorised Signatory		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar, if any		
	Address of the Authorised Signatory	Address line 1	
		Address line 2	
		Address line 3	
2.	Date of commencement of the online service in India.	DD/MM/YYYY	

3	Uniform Resource Locators (URLs) of the website through which taxable services are provided: 1. 2. 3...				
4	Jurisdiction		Center		Bengaluru West, CGST Commissionerate
5	Details of Bank Account of representative in India(if appointed)				
	Account Number		Type of account		
	Bank Name	Branch Address	IFSC		
6	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>				
7	Declaration <i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i> <i>I, _ hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assessee online recipient located in taxable territory and deposit the same with Government of India. Signature</i> Place: _____ Name of Authorised Signatory: Date: _____ Designation: _____				

Note: Applicant will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:-

1.	Proof of Place of Business of representative in India, if any: (a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
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2.	<p>Proof of :</p> <p>Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorisation letter.</p> <p>Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India</p> <p>Scanned copy of License is issued by origin country</p> <p>Scanned copy of Clearance certificate issued by Government of India</p>								
3	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>								
4.	Scanned copy of documents regarding appointment as representative in India, if applicable								
5.	<p>Authorisation Form:-</p> <p>For Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory)</p> <p>I ---(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business << Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__.</p> <p>All his actions in relation to this business will be binding on me/ us.</p> <p>Signatures of the persons who is in charge.</p> <table border="0"> <tr> <td>S. No.</td> <td>Full Name</td> <td>Designation/Status</td> <td>Signature</td> </tr> <tr> <td>1.</td> <td></td> <td></td> <td></td> </tr> </table> <p>Acceptance as an authorised signatory</p> <div style="border: 1px solid black; padding: 5px;"> <p>I <<(Name of authorised signatory)>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.</p> <p style="text-align: right;">Signature of Authorised Signatory Place</p> <p>(Name)</p> <p>Date: Designation/Status</p> </div>	S. No.	Full Name	Designation/Status	Signature	1.			
S. No.	Full Name	Designation/Status	Signature						
1.									

Instructions –

1. If authorised signatory is not based in India, authentication through digital signature certificate shall not be mandatory for such persons. The authentication will be done through Electronic Verification Code (EVC).
2. Appointed representative in India shall have the meaning as specified under section 14 of Integrated Goods and Services Tax Act, 2017.”

8. Amendment of FORM GST REG-13.- In FORM GST REG-13 of the said rules,-

- (a) in **PART-B**, at serial number 4, for the words, “Address of the entity in State”, the words “Address of the entity in respect of which the centralized UIN is sought” shall be substituted; and
- (b) under the Instructions, for the words, “Every person required to obtain a unique identity number shall submit the application electronically” the words “Every person required to obtain a unique identity number shall submit the application electronically or otherwise.” shall be substituted.

9. Substitution of FORM GSTR-11.- For FORM GSTR-11 of the said rules, the following shall be substituted, namely:-

"Form GSTR -11
[See rule 82]

Statement of inward supplies by persons having Unique Identification Number (UIN)

Year				
Tax Period				

1.	UIN																		
2.	Name of the person having UIN	Auto populated																	

3. Details of inward supplies received

(Amount in Rs. for all Tables)

GSTIN of supplier	Invoice/Debit Note/Credit Note details			Rate	Taxable value	Amount of tax				Place of Supply
	No	Date	Value			Integrated tax	Central Tax	State/UT Tax	CESS	
1	2	3	4	5	6	7	8	9	10	
3A. Invoices received										
3B. Debit/Credit Note received										

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Signature

Name of Authorised Signatory

Date

Designation / Status

Instructions:-

1. Terms Used:-

- a. GSTIN :- Goods and Services Tax Identification Number
- b. UIN :- Unique Identity Number

2. Refund applications has to be filed in the same State in which the Unique Identity Number has been allotted.

3. For refund purposes only those invoices may be entered on which refund is sought.”;

10. Substitution of FORM GST RFD-10.- For FORM GST RFD-10 of the said rules, the following shall be substituted, namely:-

“FORM GST RFD-10
[See rule 95(1)]

Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.

- 1. UIN :
- 2. Name :
- 3. Address :

4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
 5. ARN and date of GSTR11 : ARN <.....> Date <DD/MM/YY>
 6. Amount of Refund Claim : <INR><In Words>

State	Central Tax	State /UT Tax	Integrated Tax	Cess
Total				

7. Details of Bank Account:
 a. Bank Account Number
 b. Bank Account Type
 c. Name of the Bank
 d. Name of the Account Holder/Operator
 e. Address of Bank Branch
 f. IFSC
 g. MICR

8. Verification

I _____ as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government.

Date:

Place:

Signature of Authorised Signatory:

Name:

Designation / Status

Instructions

1. Application for refund shall be filed on quarterly basis.
2. Table No. 6 will be auto-populated from details furnished in table 3 of GSTR-11.
3. There will be facility to edit the refund amount as per eligibility.
4. Requisite certificate issued by MEA granting the facility of refund shall be produced before the proper officer for processing refund claim. ”

11. Amendment of FORM GST DRC-07.- In FORM GST DRC-07 of the said rules, the serial 5 and the entries relating thereto shall be omitted.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜನವರಿ 31, 2018 (ಮಾಘ 11, ಶಕ ವರ್ಷ 1939)	ನಂ. 224
Part-IVA	Bengaluru, Wednesday, January 31, 2018 (Magha 11, Shaka Varsha 1939)	No. 224

FINANCE SECRETARIAT

NOTIFICATION (4-M/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 31/01/2018.

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act No. 27 of 2017) and on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Third Amendment) Rules, 2018.

(2) Save as otherwise provided, they shall be deemed to have come into force from 23rd day of January 2018.

2. Amendment of rule 3.-In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 3, in sub-rule (3A), for the words “ninety days”, the words “one hundred and eighty days” shall be substituted;

3. Amendment of rule 7.- In rule 7 of the said rules, in the Table,-

- (1) in Sl. No. 1, in column number (3), for the words “one per cent.”, the words “half per cent of the turnover in the State or Union territory”, shall be substituted with effect from 1st January, 2018;
- (2) in Sl. No. 2, in column number (3), for the words “two and a half per cent”, the words “two and a half per cent of the turnover in the State or Union territory”, shall be substituted with effect from 1st January, 2018;
- (3) in Sl. No. 3, in column number (3), for the words “half per cent”, the words “half per cent of the turnover of taxable supplies of goods in the State or Union territory”, shall be substituted with effect from 1st January, 2018;

4. Amendment of rule 20.- In rule 20 of the said rules, the proviso shall be omitted.

5. Amendment of rule 24.- In rule 24 of the said rules, in sub-rule (4), for the figures, letters and word “31st December, 2017”, the figures, letters and word “31st March, 2018” shall be substituted;

6. Insertion of new rule 31A.- After rule 31 of the said rules, the following shall be inserted, namely:-

“31A. Value of supply in case of lottery, betting, gambling and horse racing.-

(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.

(2) (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

(b) The value of supply of lottery authorised by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

Explanation:- For the purposes of this sub-rule, the expressions-

- (a) "lottery run by State Governments" means a lottery not allowed to be sold in any State other than the organizing State;
- (b) "lottery authorised by State Governments" means a lottery which is authorised to be sold in State(s) other than the organising State also; and,
- (c) Organising State has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.

(3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator."

7. Amendment of rule 43.- In rule 43 of said rules, in sub-rule (2), for the Explanation, the following shall be substituted, namely:-

"Explanation:-For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude:-

- (a) the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017;
- (b) the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and,
- (c) the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India."

8. Amendment of rule 54.- In rule 54 of the said rules, after sub-rule (1), the following shall be inserted, namely:-

"(1A)(a) A registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:-

- (i) name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;
- (ii) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (iii) date of its issue;
- (iv) Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;
- (v) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
- (vi) taxable value, rate and amount of the credit to be transferred; and
- (vii) signature or digital signature of the registered person or his authorised representative.

(b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services."

9. Insertion of rule 55A.- After rule 55 of the said rules, the following shall be inserted, namely:-

"55A. Tax Invoice or bill of supply to accompany transport of goods.- The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules."

10. Amendment of rule 89.- In rule 89 of the said rules , for sub-rules (4A) and (4B), the following shall be substituted with effect from 23rd October, 2017, namely:-

“(4A) In the case of supplies received on which the supplier has availed the benefit of the Government of Karnataka notification (17/2017) No. FD 47 CSL 2017 dated the 19th October, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, number 969 dated the 19th October, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of Government of Karnataka notification (40/2017) No. FD 48 CSL 2017 dated the 23rd October, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, number 974 dated the 23rd October, 2017, refund of input tax credit, availed in respect of inputs received under the said notification for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”

11. Amendment of rule 96.- In rule 96 of the said rules,

- (1) in sub-rule (1), for the words “an exporter”, the words “an exporter of goods”, shall be substituted with effect from 23rd October 2017;
- (2) in sub-rule (2), for the words “relevant export invoices”, the words “relevant export invoices in respect of export of goods”, shall be substituted with effect from 23rd October 2017;
- (3) in sub-rule (3), for the words “the system designated by the Customs shall process the claim for refund”, the words “the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods”, shall be substituted with effect from 23rd October 2017;
- (4) for sub-rule (9), the following shall be substituted with effect from 23rd October 2017, namely:-

“(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in **FORM GST RFD-01** and shall be dealt with in accordance with the provisions of rule 89.

(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Karnataka Notification (17/2017) No. FD 47 CSL 2017 dated the 19th October 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, number 969, dated the 19th October 2017 or Notification (40/2017) No. FD 48 CSL dated the 23rd October 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, number 974, dated the 23rd October 2017.”

12. Substitution of rule 138.- For rule 138 of the said rules, the following shall be substituted with effect from 1st February, 2018, namely:-

“138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.- (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal:

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1. – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of Karnataka Notification (6/2017) No. FD 47 CSL 2017 dated the 15th September, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, number 887, dated the 16th September, 2017 as amended from time to time.

Explanation 2.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal, the-

(a) information in **Part B** of **FORM GST EWB-01**; and

(b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, the transporter, as the case may be, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case maybe, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.- For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.- The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part-A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment:

Provided that once the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case maybe, who has furnished the information in **Part-A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further the unique number generated under sub-rule (1) shall be valid for 72 hours for updation of **Part B** of **FORM GST EWB-01**.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Table

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day
2.	For every 100 km or part thereof thereafter	One additional day:

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GST EWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

(11) The details of e-way bill generated under sub-rule (1) shall be made available to the-

(a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter, or

(b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

(a) where the goods being transported are specified in Annexure;

(b) where the goods are being transported by a non-motorised conveyance;

(c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;

(d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State;

(e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to Government of Karnataka Notification (02/2017) No. FD 48 CSL 2017 dated the 29th June, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 592, dated the 29th June, 2017 as amended from time to time;

- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and
- (g) where the goods being transported are treated as no supply under Schedule III of the Act.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE
[(See rule 138 (14))]

Sl. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601).

"

13. Amendment of rule 138A.- In rule 138A of the said rules, in sub-rule (5), for the words "Notwithstanding anything contained", the words "Notwithstanding anything contained in" shall be substituted with effect from 1st February, 2018.

14. Amendment of rule 138B.- In rule 138B of the said rules, in sub-rule (3), in the proviso, for the words "carried out by any", the words "carried out by any other" shall be substituted with effect from 1st February, 2018.

15. Amendment of FORM GST RFD-01A.- In FORM GST RFD-01A of the said rules,-

- (a) after Statement 1A, the following shall be inserted, namely:-

"Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12
											”;

(b) after Statement 3A, the following shall be inserted, namely:-

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											”;

16.Substitution of FORM GST EWB-01 and FORM GST EWB-02.- For FORM GST EWB-01 and FORM GST EWB-02 of the said rules, the following shall be substituted with effect from 1st February, 2018, namely:-

“FORM GST EWB-01

(See rule 138)

E-Way Bill

E-Way Bill No. :
E-Way Bill date :
Generator :
Valid from :
Valid until :

PART-A		
A.1	GSTIN of Supplier	
A.2	GSTIN of Recipient	
A.3	Place of Delivery	
A.4	Document Number	
A.5	Document Date	
A.6	Value of Goods	
A.7	HSN Code	
A.8	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number	

Notes:

1. HSN Code in column A.7 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Reason for Transportation shall be chosen from one of the following:-

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

FORM GST EWB-02*(See rule 138)***Consolidated E-Way Bill**

Consolidated E-Way Bill No. :
Consolidated E-Way Bill Date :
Generator :
Vehicle Number :

Number of E-Way Bills	
E-Way Bill Number	

17. Amendment of FORM GST EWB-03.- In FORM GST EWB-03 of the said rules, for the letters “UT” in two places where they occur, the words “Union territory” shall be substituted with effect from 1st February, 2018.

18. Amendment of FORM GST INV-01.- In FORM GST INV-01 of the said rules, for the letters “UT”, the words “Union territory” shall be substituted with effect from 1st February, 2018.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮಾರ್ಚ್ ೧೫, ೨೦೧೮ (ಫಾಲ್ಗುಣ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೪೫೫
Part-IVA	Bengaluru, Thursday, March 15, 2018 (Palguna 24, Shaka Varsha 1939)	No. 455

FINANCE SECRETARIAT

NOTIFICATION (4-N/2017)

No. FD 47 CSL 2017, Bengaluru, Dated: 15.03.2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) and on the recommendation of GST Council the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Fourth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force from such date as the Government of Karnataka may, by notification in the Official Gazette, appoint.

2. Substitution of rule 138.- For rule 138 of the Karnataka Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), the following shall be substituted, namely:-

“138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.- (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees,-

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that, the transporter on an authorization received from the registered person, may furnish information in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal:

Provided further that, where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A of FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that, where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Provided also that, where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1.—For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.

Explanation 2.— For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.

(2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B** of **FORM GST EWB-01**:

Provided that, where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that, the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that, where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that, where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.—For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.—The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule(5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B** of **FORM GST EWB-01**:

Provided that, where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part-A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment:

Provided that, after the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case maybe, who has furnished the information in **Part-A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that, where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that, when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty four hours of generation of the e-way bill:

Provided that, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further that, the unique number generated under sub-rule (1), shall be valid for a period of fifteen days for updation of **Part B** of **FORM GST EWB-01**.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo
2.	For every 100 km. or part thereof thereafter	One additional day other than one Dimensional Cargo
3.	Upto 20 km	One day in case of Over Dimensional Cargo
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo:

Provided that, the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

Provided further that, where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in **Part B** of **FORM GST EWB-01**, if required.

Explanation 1.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

Explanation 2.— For the purposes of this rule, the expression “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

(11) The details of e-way bill generated under this rule shall be made available to the,-

- (a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or
- (b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11), has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Central Goods and Services Tax Rules or Goods and Services Tax Rules of any State or Union territory shall be valid in the State.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated,—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (d) in respect of movement of such goods and within such areas in the State and for values not exceeding such amount as the Commissioner, in consultation with the Principal Chief Commissioner or Chief Commissioner of Central Tax, may, subject to conditions that may be specified, notify;

- (e) where the goods other than de-oiled cake being transported, as specified in the Schedule appended to notification (2/2017) No. FD 48 CSL 2017 dated the 29th June, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, number 592, dated the 29th June, 2017 as amended from time to time;
- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- (g) where the supply of goods being transported are treated as no supply under Schedule III of the Act.
- (h) Where the goods are being transported,—
 - (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
 - (ii) under customs supervision or under customs seal.
- (i) Where the goods being transported are transit cargo from or to Nepal or Bhutan.
- (j) Where the goods being transported are exempt from tax under notification (7/2017) No. FD 48 CSL 2017, dated 29th June 2017 published in the Karnataka Gazette Extraordinary, Part-IVA, NO.597, dated the 29th June, 2017 as amended from time to time and notification (26/2017) No. FD 48 CSL 2017, dated 21st September 2017 published in the Karnataka Gazette Extraordinary, Part-IVA, NO.896, dated the 21st September 2017 as amended from time to time.
- (k) Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (l) Where the consignor of goods is Government or a local authority for transport of goods by rail.
- (m) Where empty cargo containers are being transported.
- (n) Where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.

Explanation.- The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

ANNEXURE
[(See rule 138 (14))]

Sl. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

3. Substitution of rule 138A.- For rule 138A of the said rules, the following shall be substituted, namely:-

“138A. Documents and devices to be carried by a person-in-charge of a conveyance.-

- (1) The person in charge of a conveyance shall carry,-

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

Provided that, nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel.

(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.

(3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of FORM GST EWB-01 shall be auto populated by the common portal on the basis of the information furnished in FORM GST INV-1.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill, namely:-

- (a) Tax invoice or bill of supply or bill of entry; or
- (b) A delivery challan, where the goods are transported for reasons other than by way of supply."

4. Substitution of rule 138B.- For rule 138B, the following shall be substituted, namely:-

"138B. Verification of documents and conveyances.- (1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that, on receipt of specific information an evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf."

5. Substitution of rule 138C.- For rule 138C of the said rules, the following shall be substituted, namely:-

"138C. Inspection and verification of goods.- (1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of **FORM GST EWB-03** within twenty four hours of inspection and the final report in Part B of **FORM GST EWB-03** shall be recorded within three days of such inspection.

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently".

6. Substitution of rule 138D.- For rule 138D of the said rules, the following shall be substituted, namely:-

"138D. Facility for uploading information regarding detention of vehicle.-Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal."

7. Substitution of FORM GST EWB-01, FORM GST EWB-02, FORM GST EWB-03, FORM GST EWB-04 and FORM GST INV-1.- For FORM GST EWB-01, FORM GST EWB-02, FORM GST EWB-03, FORM GST EWB-04 and FORM GST INV-1 of the said rules, the following forms shall be substituted, namely:-

"FORM GST EWB-01
(See rule 138)
E-Way Bill

E-Way Bill No. :
E-Way Bill date :
Generator :
Valid from :
Valid until :

PART-A		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./Temporary Registration No./Nepal or Bhutan Registration No.	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.

4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters “URP” are to be filled-in in column A.1 or, as the case may be, A.3
7. Reason for Transportation shall be chosen from one of the following:-

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
10	Others

FORM GST EWB-02
(See rule 138)
Consolidated E-Way Bill

Consolidated E-Way Bill No. :
Consolidated E-Way Bill Date :
Generator :
Vehicle Number :

Number of E-Way		
Bills		
E-Way Bill Number		

FORM GST EWB-03
(See rule 138C)
Verification Report

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Invoice or Challan or Bill Date	
Invoice or Challan or Bill Number	
Name of person in-charge of vehicle	

Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union Territory tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or UT tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

FORM GST EWB-04

(See rule 138D)

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

FORM GST INV - 1

(See rule 138A)

Generation of Invoice Reference Number

IRN:		Date:	
Details of Supplier			
GSTIN			
Legal Name			
Trade name, if any			
Address			
Serial No. of Invoice			
Date of Invoice			
	Details of Recipient (Billed to)	Details of Consignee (Shipped to)	
GSTIN or UIN, if available			

Name		
Address		
State (name and code)		
Type of supply –		
	B to B supply	
	B to C supply	
	Attracts Reverse Charge	
	Attracts TCS	GSTIN of operator
	Attracts TDS	GSTIN of TDS Authority
	Export	
	Supplies made to SEZ	
	Deemed export	

Sr · No.	Descripti on of Goods	HS N	Qt y.	Un it	Pric e (per unit)	Tot al val ue	Discou nt, if any	Taxab le value	Central tax		State or UT tax		Integrate d tax		Cess	
									Rat e	Am t.	Rat e	Am t.	Rat e	Am t.	Rat e	Am t.
	Freight															
	Insurance															
	Packing and Forwarding Charges etc.															
Total																
Total Invoice Value (In figure)																
Total Invoice Value (In Words)																

Signature

Name of the Signatory

Designation or Status”;

8. Amendment of FORM GST RFD-01.- In FORM GST RFD-01 of the said rules, under serial number 9, for the "DECLARATION[second proviso to section 54(3)]" and entries relating thereto, the following shall be substituted with effect from the date of publication of this notification in the Official Gazette, namely:-

“DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature
Name –
Designation / Status”

9. Amendment of FORM GST RFD-01A.- In FORM GST RFD -01A of the said rules, for the "DECLARATION[second proviso to section 54(3)]" and entries relating thereto, the following shall be substituted with effect from the date of publication of this notification in the Official Gazette, namely:-

<p align="center">“DECLARATION [second proviso to section 54(3)]</p> <p>I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.</p> <p>Signature</p> <p>Name –</p> <p>Designation / Status”.</p>

By order and in the name of the Governor of Karnataka

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೩೧, ೨೦೧೮ (ಕಾರ್ತಿಕ ೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೪೧
Part-IVA	Bengaluru, Wednesday, October 31, 2018 (Karthika 9, Shaka Varsha 1940)	No. 1441

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated: 31/10/2018

(1) In the Notification No.FD 47 CSL 2017, dated 15th March, 2018 published in part-IVA of the Karnataka Gazette Extra-ordinary, No.455, dated 15th March, 2018, the following corrections shall be read, namely:-

Sl.No.	Page No.	Line No.	For	Read
1	7	46	column A.6	column A.8

(2) In the Notification No.FD 47 CSL 2017, dated 5th April, 2018 published in part-IVA of the Karnataka Gazette Extra-ordinary, No.562, dated 5th April, 2018, the following corrections shall be read, namely:-

Sl.No.	Page No.	Line No.	For	Read
1	2	17	rule 138 occurring in two places	rule 138D

(3) In the Notification No.FD 47 CSL 2017, dated 17th September, 2018 published in part-IVA of the Karnataka Gazette Extra-ordinary, No.1346, dated 17th September, 2018, the following corrections shall be read, namely:-

Sl.No.	Page No.	Line No.	For	Read
1	2	38	In sub-rule (4), in clause (b), after sub-clause (iii)	in sub-rule (3)

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಏಪ್ರಿಲ್ ೫, ೨೦೧೮ (ಚೈತ್ರ ೧೫, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೬೨
Part-IVA	Bengaluru, Thursday, April 5, 2018 (Chaitra 15, Shaka Varsha 1940)	No. 562

FINANCE SECRETARIAT

NOTIFICATION (4-O/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 05/04/2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Fifth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 45.-In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 45, for sub-rule (1), the following shall be substituted, namely:-

“(1) The inputs semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the Principal, including where such goods are sent directly to a job worker, and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that, the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that, the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.”

3. Amendment of rule 127.- In rule 127 of the said rules, in clause (iv), for the word “tenth”, the words “tenth day” shall be substituted.

4. Amendment of rule 129.- In rule 129 of the said rules, in sub-rule (6), for the words “as allowed by the Standing Committee”, the words “as may be allowed by the Authority”, shall be substituted.

5. Amendment of rule 133.- In rule 133 of the said rules, after sub-rule (3), the following shall be inserted, namely:-

“(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section

171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.”

6. Substitution of rule 134.- For rule 134 of the said rules, the following shall be substituted, namely:-

“134. Decision to be taken by the majority.- (1) A minimum of three members of the Authority shall constitute quorum at its meetings.

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting and in the event of equality of votes, the Chairman shall have the second or casting vote.”

7. Amendment to rule 137.- In rule 137 of the said rules, in clause ©, after sub-clause b, the following shall be inserted, namely: -

“c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.”

8. Amendment of rule 138.- In rule 138 of the said rules, the following shall be inserted, at the end with effect from the 1st day of April, 2018, namely:-

“Explanation.- For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ do not include cases where leasing of parcel space by Railways takes place.”

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೩೧, ೨೦೧೮ (ಕಾರ್ತಿಕ ೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೪೧
Part-IVA	Bengaluru, Wednesday, October 31, 2018 (Karthika 9, Shaka Varsha 1940)	No. 1441

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated: 31/10/2018

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K.S. PADMAVATHI

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



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ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮೇ ೧೦, ೨೦೧೮ (ವೈಶಾಖ ೨೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೬೨೪
Part-IVA	Bengaluru, Thursday, May 10, 2018 (Vyashaka 20, Shaka Varsha 1940)	No. 624

FINANCE SECRETARIAT

NOTIFICATION (4-P/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 10/05/2018.

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Sixth Amendment) Rules, 2018.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 89.- In rule 89, for sub-rule (5), the following shall be substituted, namely:-

“(5). In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation:-For the purposes of this sub-rule, the expressions -

(a) “Net ITC” shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) “Adjusted Total turnover” shall have the same meaning as assigned to it in sub-rule (4).”;

3. Substitution of rule 97.- For rule 97, the following rule shall be substituted, namely:-

“97. Consumer Welfare Fund.-(1) All amounts of specified in sub-section (5) of section 54 and income from investment along with other monies specified in section 57 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) shall be credited to the Fund:

Provided that, an amount equivalent to fifty per cent. of the amount of integrated tax determined under sub-section (5) of section 54 of the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), shall be deposited in the Fund.

(2) Where any amount, having been credited to the Fund, is ordered or directed to be paid to any claimant by the proper officer, appellate authority or court, the same shall be paid from the Fund.

(3) Accounts of the Fund maintained by the State Government shall be subject to audit by the Comptroller and Auditor General of India.

(4) The Government shall, by an order, constitute a Standing Committee (hereinafter referred to as the 'Committee') with a Chairman, a Vice-Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Fund for welfare of the consumers.

(5) (a) The Committee shall meet as and when necessary, generally four times in a year;

(b) the Committee shall meet at such time and place as the Chairman, or in his absence, the Vice-Chairman of the Committee may deem fit;

(c) the meeting of the Committee shall be presided over by the Chairman, or in his absence, by the Vice-Chairman;

(d) the meeting of the Committee shall be called, after giving at least ten days' notice in writing to every member;

(e) the notice of the meeting of the Committee shall specify the place, date and hour of the meeting and shall contain statement of business to be transacted thereat;

(f) no proceeding of the Committee shall be valid, unless it is presided over by the Chairman or Vice-Chairman and attended by a minimum of three other members.

(6) The Committee shall have powers -

(a) to require any applicant to get registered with any authority as the State Government may specify;

(b) to require any applicant to produce before it, or before a duly authorised officer of the State Government or the Central Government, as the case may be, such books, accounts, documents, instruments, or commodities in custody and control of the applicant, as may be necessary for proper evaluation of the application;

(c) to require any applicant to allow entry and inspection of any premises, from which activities claimed to be for the welfare of consumers are stated to be carried on, to a duly authorised officer of the State Government or the Central Government, as the case may be;

(d) to get the accounts of the applicants audited, for ensuring proper utilisation of the grant;

(e) to require any applicant, in case of any default, or suppression of material information on his part, to refund in lump-sum along with accrued interest, the sanctioned grant to the Committee, and to be subject to prosecution under the Act;

(f) to recover any sum due from any applicant in accordance with the provisions of the Act;

(g) to require any applicant, or class of applicants to submit a periodical report, indicating proper utilisation of the grant;

(h) to reject an application placed before it on account of factual inconsistency, or inaccuracy in material particulars;

(i) to recommend minimum financial assistance, by way of grant to an applicant, having regard to his financial status, and importance and utility of the nature of activity under pursuit, after ensuring that the financial assistance provided shall not be misutilised;

(j) to identify beneficial and safe sectors, where investments out of Fund may be made, and make recommendations, accordingly;

(k) to relax the conditions required for the period of engagement in consumer welfare activities of an applicant;

(l) to make guidelines for the management, and administration of the Fund.

(7) The Committee shall not consider an application, unless it has been inquired into, in material details and recommended for consideration accordingly, by the Member Secretary.

(8) The Committee shall make recommendations:-

(a) for making available grants to any applicant;

(b) for investment of the money available in the Fund;

- (c) for making available grants (on selective basis) for reimbursing legal expenses incurred by a complainant, or class of complainants in a consumer dispute, after its final adjudication;
- (d) for making available grants for any other purpose recommended by the Central Consumer Protection Council (as may be considered appropriate by the Committee);
- (e) for making available up to 50% of the funds credited to the Fund each year, for publicity/ consumer awareness on GST, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty five crore rupees per annum.

Explanation.- For the purposes of this rule,

- (a) 'applicant' means,
 - (i) the State Government or the Central Government;
 - (ii) regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of the State or of any other State or Union Territory;
 - (iii) any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (Central Act 18 of 2013) or under any other law for the time being in force;
 - (iv) village or mandal or samiti or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;
 - (v) an educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India or other educational institutions established by an Act of Parliament or declared to be deemed as a University under section 3 of the University Grants Commission Act, 1956 (3 of 1956) and which has consumers studies as part of its curriculum for a minimum period of three years; and
 - (vi) a complainant as defined under clause (b) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency.
- (b) 'application' means an application in the form as specified by the Standing Committee from time to time;
- (c) 'Central Consumer Protection Council' means the Central Consumer Protection Council, established under sub-section (1) of section 4 of the Consumer Protection Act, 1986 (Central Act 68 of 1986), for promotion and protection of rights of consumers;
- (d) 'Committee' means the Committee constituted under sub-rule (4);
- (e) 'consumer' has the same meaning as assigned to it in clause (d) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (Central Act 68 of 1986), and includes consumer of goods on which State tax has been paid;
- (f) 'Fund' means the Fund established by the State Government under section 57 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017);
- (g) 'proper officer' means the officer having the power under the Act to make an order that the whole or any part of the state tax is refundable;

4. Amendment of FORM GST ITC-03.-In **FORM GST ITC-03** of the said rules, after entry 5 (e), under the "instructions", for the symbols and words, "*** the value of capital goods shall be the invoice value reduced by five percentage points per quarter of a year or part thereof from the date of invoice." the symbols, words and figures "***The value of capital goods shall be the invoice value reduced by 1/60th per month or part thereof from the date of invoice". shall be substituted.

5. Insertion of FORM GSTR-10.- After **FORM GSTR-8** of the said rules, the following FORM shall be inserted, namely:-

“FORM GSTR-10
(See rule 81)
Final Return

1.	GSTIN
2.	Legal name
3.	Trade Name, if any
4.	Address for future correspondence.
5.	Effective date of cancellation of registration (Date of closure of business or the date from which registration is to be cancelled)
6.	Reference number of cancellation order
7.	Date of cancellation order

8. Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock, and capital goods/plant and machinery on which input tax credit is required to be reversed and paid back to Government.

Sl r. N o.	GST N	Invoice / Bill of Entry		Description of inputs held in stock, inputs contained in semi- finished or finished goods held in stock and capital goods / plant and machinery	Unit Quantit y Code (UQC)	Qty	Value (As adjusted by debit / credit note)	Input tax credit/ Tax payable (whichever is higher) (Rs.)			
								Central tax	State / Union territo ry tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12
8 (a) Inputs held in stock (where invoice is available)											
8 (b) Inputs contained in semi-finished or finished goods held in stock (where invoice is available)											
8 (c) Capital goods/plant and machinery held in stock											
8 (d) Inputs held in stock or inputs as contained in semi-finished / finished goods held in stock (where invoice not available)											

9. Amount of tax payable and paid (based on Table 8)

Sr. No.	Description	ITC reversible/Tax payable	Tax paid along with application for cancellation of registration (GST REG-16)	Balance tax payable (3-4)	Amount paid through debit to electronic cash ledger	Amount paid through debit to electronic credit ledger			
						Central Tax	State/Union territory Tax	Integrated Tax	Cesses
1	2	3	4	5	6	7	8	9	10
1.	Central Tax								
2.	State/Union territory Tax								
3.	Integrated Tax								
4.	Cess								

10. Interest, late fee payable and paid

Description	Amount payable	Amount Paid
1	2	3
(I) Interest on account of		
(a) Integrated Tax		
(b) Central Tax		
(c) State/Union territory Tax		
(d) Cess		
(II) Late fee		
(a) Central Tax		
(b) State/Union territory tax		

11. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of authorized signatory _____

Name _____

Designation/Status _____

Date - dd/mm/yyyy

Instructions:

- This form is not required to be filed by taxpayers or persons who are registered as :-
 - Input Service Distributors;
 - Persons paying tax under section 10;
 - Non-resident taxable person;
 - Persons required to deduct tax at source under section 51; and
 - Persons required to collect tax at source under section 52.
- Details of stock of inputs, inputs contained in semi-finished or finished goods and stock of capital goods/plant and machinery on which input tax credit has been availed.

3. Following points need to be taken care of while providing details of stock at Sl. No.8:
- where the tax invoices related to the inputs held in stock or inputs contained in semi-finished or finished goods held in stock are not available, the registered person shall estimate the amount under sub-rule (3) of rule 44 based on prevailing market price of the goods;
 - in case of capital goods/ plant and machinery, the value should be the invoice value reduced by 1/60th per month or part thereof from the date of invoice/purchase taking useful life as five years.
4. The details furnished in accordance with sub-rule (3) of rule 44 in the Table at Sl. No. 8 (against entry 8 (d)) shall be duly certified by a practicing chartered accountant or cost accountant. Copy of the certificate shall be uploaded while filing the details.”;

6. Substitution of FORM GST DRC-07.- For **FORM GST DRC-07** of the said rules, the following shall be substituted, namely:-

“FORM GST DRC-07
[See rule 142(5)]
Summary of the order

- Details of order –
(a) Order no. (b) Order date (c) Tax period -
- Issues involved –<< drop down>> classification, valuation, rate of tax, suppression of turnover, excess ITC claimed, excess refund released, place of supply, others (specify)
- Description of goods / services -

Sr. No.	HSN	Description

- Details of demand

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty	Others
1	2	3	4	5	6	7	8	9

Signature
Name
Designation

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಜೂನ್ ೨೯, ೨೦೧೮ (ಅಷಾಡ ೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೧೯
Part-IVA	Bengaluru, Friday, June 29, 2018 (Aashada 8, Shaka Varsha 1940)	No. 919

FINANCE SECRETARIAT

NOTIFICATION (4-Q/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29/06/2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Seventh Amendment) Rules, 2018.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 37.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 37, in sub-rule (1), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that, the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”;

3. Amendment of rule 58.- In rule 58 of the said rules, after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that, where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

4. Amendment of rule 83.- In rule 83 of the said rules, in sub-rule (3), in the second proviso, for the words “one year”, the words “eighteen months” shall be substituted.

5. Amendment of rule 89.- In rule 89 of the said rules, for sub-rule (5), the following shall be substituted, with effect from 1st July, 2017, namely:-

“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation.- For the purposes of this sub-rule, the expressions, -

(a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4)."

5. Amendment of rule 95.- In rule 95 of the said rules, in sub-rule (3), for clause (a), the following shall be substituted with effect from 1st July, 2017, namely:-

"(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;"

6. Amendment of rule 97.- In rule 97 of the said rules, in sub-rule (1), for the proviso, the following provisos shall be substituted, namely:-

"Provided that, an amount equivalent to fifty per cent of the amount of integrated tax determined under sub-section (5) of section 54 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), shall be deposited in the Fund:

Provided further that, an amount equivalent to fifty per cent of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 15 of 2017), shall be deposited in the Fund."

7. Amendment of rule 133.- In rule 133 of the said rules, for sub-rule (3), the following shall be substituted, namely:-

"(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order,-

(a) reduction in prices;

(b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;

(c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), where the eligible person does not claim return of the amount or is not identifiable;

(d) imposition of penalty as specified under the Act; and

(e) cancellation of registration under the Act.

Explanation: For the purpose of this sub-rule, the expression, "concerned State" means the State in respect of which the Authority passes an order.";

8. Amendment of rule 138.- In rule 138 of the said rules, in sub-rule (14), after clause (n), the following clause shall be inserted, namely:-

"(o) Where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.";

9. Amendment of rule 138C.- In rule 138C of the said rules, after sub-rule (1), the following proviso shall be inserted, namely:-

"Provided that, where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.";

10. Amendment of rule 142.- In rule 142 of the said rules, in sub-rule (5), after the words and figures "of section 76", the words and figures "or section 129 or section 130" shall be inserted;

11. Amendment of FORM GSTR-4.- In FORM GSTR-4 of the said rules, in the Instructions, for serial number 10 and the entries relating thereto, the following shall be substituted, namely:-

"10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, serial 4A of Table 4 shall not be furnished.";

12. Amendment of FORM GST PCT-01.- In FORM GST PCT-01 of the said rules, in PART B,-

(1) against serial number 4, after entry (10), the following shall be inserted, with effect from 1st July 2017, namely:-

"(11) Sales Tax practitioner under existing law for a period of not less than five years

(12) tax return preparer under existing law for a period of not less than five years";

(2) after sub-heading "consent" and the entries relating thereto, the following shall be inserted, namely:-

“Declaration

I hereby declare that:

- (i) I am a citizen of India;
- (ii) I am a person of sound mind;
- (iii) I have not been adjudicated as an insolvent; and
- (iv) I have not been convicted by a competent court.”

13. Amendment of FORM GST RFD-01.- In FORM GST RFD-01 of the said rules, in Annexure-1,

- (i) for Statement 1A and the entries relating thereto, the following statement shall be substituted, namely:-

“Statement 1A
[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

- (ii) for Statement 5B and the entries relating thereto, the following Statement shall be substituted, namely:-

“Statement 5B
[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								”;

14. Amendment of FORM GST RFD-01A.- In FORM GST RFD-01A of the said rules, in Annexure-1,

- (i) for Statement 1A and the entries relating thereto, the following Statement shall be substituted, namely:-

“Statement 1A
[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

- (ii) for Statement 5B and the entries relating thereto, the following Statement shall be substituted, namely:-

“Statement 5B
[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs.)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								.”

15. Insertion of new FORM GST ENR-02.- After FORM GST ENR-01 of the said rules and the entries relating thereto, the following FORM shall be inserted, namely:-

“FORM GST ENR-02

[see rule 58(1A)]

Application for obtaining unique common enrolment number

[Only for transporters registered in more than one State or Union Territoryhaving the same PAN]

1.	(a) Legal name	
	(b) PAN	

2. Details of registrations having the same PAN

Sl. No	GSTIN	Trade Name	State/UT

3. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealedtherefrom.

Signature

Place:

.....

Name of Authorised Signatory

Date:

Designation/Status.....

For office use –

Enrolment no.-

Date -.”

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

K. S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜುಲೈ ೨೧, ೨೦೧೮ (ಅಷಾಢ ೩೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೭೬
Part-IVA	Bengaluru, Saturday, July 21, 2018 (Aashada 30, Shaka Varsha 1940)	No. 976

FINANCE SECRETARIAT

NOTIFICATION (4-R/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 21/07/2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of GST Council the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Eighth Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 12th day of June, 2018.

2. Amendment of rule 129.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 129, for the words "Director General of Safeguards", wherever they occur, the words, "Director General of Anti-profiteering" shall be substituted.

3. Amendment of rule 130.- In rule 130 of the said rules, in sub-rule (2), for the words "Director General of Safeguards", in two places, where they occur, the words "Director General of Anti-profiteering" shall be substituted.

4. Amendment of rule 131.- In rule 131 of the said rules, for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted.

5. Amendment of rule 132.- In rule 132 of the said rules, in sub-rule (1), for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted.

6. Amendment of rule 133.- In rule 133 of the said rules,-

(i) in sub rule (1), for the words "Director General of Safeguards", the words "Director General of Anti-profiteering" shall be substituted;

(ii) in sub-rule (3), explanation shall be omitted.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೭, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೬, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೩೪೬
Part-IVA	Bengaluru, Monday, September 17, 2018 (Bhadrapada 26, Shaka Varsha 1940)	No. 1346

FINANCE SECRETARIAT

NOTIFICATION (4-S/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 17/09/2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Ninth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 22.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 22, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in **FORM GST-REG 20.**”

3. Amendment of rule 36.- In rule 36 of the said rules, in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.”

4. Amendment of rule 55.- In rule 55 of the said rules, in sub-rule (5), after the words “completely knocked down condition”, the words “or in batches or lots” shall be inserted.

5. Amendment of rule 89.- In rule 89 of the said rules, in sub-rule (4), for clause (E), the following clause shall be substituted, namely:-

“(E) “Adjusted Total Turnover” means the sum total of the value of-

- (a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and
- (b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services.

excluding-

- (i) the value of exempt supplies other than zero-rated supplies; and
- (ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any,

during the relevant period.'

6. Amendment of rule 96.- In rule 96 of the said rules, for sub-rule (10), the following sub-rule shall be substituted with effect from the 23rd October 2017, namely:-

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

- (a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or
- (b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13th October, 2017."

7. Amendment of rule 117.- In rule 117 of the said rules,-

- (i) after sub-rule (1), the following shall be inserted, namely:-

"(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension."

- (ii) in sub-rule (4), in clause (b), after sub-clause (iii), the following proviso shall be inserted, namely:-

"Provided that, the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April 2019."

8. Amendment of rule 138A.- In rule 138A of the said rules, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

"Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A** of **FORM GST EWB-01**.";

9. Amendment of rule 142.- In rule 142 of the said rules, in sub-rule (5), after the words and figures "of section 76", the words and figures "or section 125" shall be inserted.

10. Substitution of FORM GST REG-20.- For **FORM GST REG-20** of the said rules, the following **FORM** shall be substituted, namely:-

“FORM GST REG-20*[See rule 22(4)]*

Reference No. -

Date -

To

Name

Address

GSTIN/UIN

Show Cause Notice No.

Date-

Order for dropping the proceedings for cancellation of registration

This has reference to your reply filed vide ARN ----- dated ----- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Central Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature

< Name of the Officer>

Designation

Jurisdiction

Place:

Date:

”

11. Substitution of FORM GST ITC-04.- For **FORM GST ITC-04** of the said rules, the following FORM shall be substituted, namely:-

“FORM GST ITC-04*[See rule 45(3)]***Details of goods/capital goods sent to job worker and received back**

1. GSTIN -
2. (a) Legal name -
(b) Trade name, if any -
3. Period: Quarter - Year -

3. Details of inputs/capital goods sent for job work (includes inputs/capital goods directly sent to place of business /premises of job worker)

GSTIN / State in case of unregistered job worker	Challan No.	Challan date	Description of goods	UQC	Qty.	Taxable value	Type of goods (Inputs/capital goods)	Rate of tax (%)			
								Central tax	State/ UT tax	Integrated tax	Cess
1	2	3	4	5	6	7	8	9	10	11	12

5. Details of inputs/capital goods received back from job worker or sent out from business place of job work

(A) Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Qty	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Qty
1	2*	3*	4	5	6	7*	8*	9	10	11

(B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Qty	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Qty
1	2*	3*	4	5	6	7*	8*	9	10	11

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN / State of job worker if unregistered	Invoice No. in case supplied from premises of job worker issued by the Principal	Invoice date in case supplied from premises of job worker issued by the Principal	Description of goods	UQC	Qty	Original challan no. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Qty
1	2	3	4	5	6	7*	8*	9	10	11

Instructions:

1. Multiple entry of items for single challan may be filled.
2. Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.
3. Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place _____ Signature _____
Date _____ Name of Authorised Signatory ...
Designation / Status.....”;

12. Insertion of new Forms GSTR-9, GSTR-9A and GSTR-9C.- after **FORM GSTR-8** of the said rules, the following new FORMS GSTR-9, GSTR-9A and GSTR-9C shall be inserted, namely:-

“FORM GSTR-9 (See rule 80)(1) Annual Return						
Pt. I Basic Details						
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II Details of Outward and inward supplies declared during the financial year						
		(Amount in ₹ in all tables)				
Nature of Supplies		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1		2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					

I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed as declared in returns filed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				

D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year					
A	As per Rule 37					
B	As per Rule 39					
C	As per Rule 42					
D	As per Rule 43					
E	As per section 17(5)					
F	Reversal of TRAN-I credit					
G	Reversal of TRAN-II credit					
H	Other reversals (pl. specify)					
I	Total ITC Reversed (A to H above)					
J	Net ITC Available for Utilization (6O - 7I)					
8	Other ITC related information					
A	ITC as per GSTR-2A(Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>	
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>				
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]					
E	ITC available but not availed (out of D)					
F	ITC available but ineligible (out of D)					
G	IGST paid on import of goods (including supplies from SEZ)					
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>				
I	Difference (G-H)					
J	ITC available but not availed on import of goods (Equal to I)					

K	Total ITC to be lapsed in current financial year (E + F + J)			<Auto>	<Auto>	<Auto>	<Auto>	
Pt. IV	Details of tax paid as declared in returns filed during the financial year							
9	Description	Tax Payable	Paid through cash	Paid through ITC				
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	7	
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
	Late fee							
Penalty								
Other								
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
10	Supplies / tax declared through Amendments (+) (net of debit notes)							
11	Supplies / tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description	Payable		Paid				
	1	2		3				
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							

C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details			Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Date

Signature
Name of Authorised Signatory
Designation / Status

Instructions: –

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UQC: Unit Quantity Code
- c. HSN: Harmonized System of Nomenclature Code

2. The details for the period between July 2017 to March 2018 are to be provided in this return.

3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of “no supply” shall also be declared here.
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

4. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.

6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H.
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-I.
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
8E & 8F	Aggregate value of the input tax credit which was available in FORM GSTR-2A(table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

5. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
6. Part V consists of particulars of transactions for the previous financial year but declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details.

7. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.
19	Late fee will be payable if annual return is filed after the due date.

FORM GSTR-9A (See proviso to sub-rule (1) of rule 80) Annual Return (For Composition Taxpayer)							
Pt. I	Basic Details						
1	Financial Year						
2	GSTIN						
3A	Legal Name	<Auto>					
3B	Trade Name (if any)	<Auto>					
4	Period of composition scheme during the year (From ---- To ----)						
5	Aggregate Turnover of Previous Financial Year						
(Amount in ₹ in all tables)							
Pt. II	Details of outward and inward supplies declared in returns filed during the financial year						
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies on which tax is payable as declared in returns filed during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						
7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year						
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	
A	Inward supplies liable to reverse charge received from registered persons						
B	Inward supplies liable to reverse charge received from unregistered persons						
C	Import of services						
D	Net Tax Payable on (A), (B) and (C) above						
8	Details of other inward supplies as declared in returns filed during the financial year						
A	Inward supplies from registered persons (other than 7A above)						
B	Import of Goods						
Pt. III	Details of tax paid as declared in returns filed during the financial year						
9	Description	Total tax payable	Paid				
	1	2	3				
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						

Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
10	Description		Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1		2	3	4	5	6	
	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)							
	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)							
	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)							
	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)							
	11							
	12							
	13							
	14		Differential tax paid on account of declaration made in 10, 11, 12 & 13 above					
Description		Payable			Paid			
1		2			3			
Integrated Tax								
Central Tax								
State/UT Tax								
Cess								
Interest								
Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							

F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Details of credit reversed or availed							
	Description				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1				2	3	4	5
A	Credit reversed on opting in the composition scheme (-)							
B	Credit availed on opting out of the composition scheme (+)							
17	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature

Name of Authorised Signatory

Date

Designation / Status

Instructions: –

1. The details for the period between July 2017 to March 2018 shall be provided in this return.
2. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

3. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.

7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

4. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

5. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date."

“FORM GSTR-9C
(See sub-rule (3) of rule 80)
PART – A - Reconciliation Statement

Pt. I	Basic Details			
1	Financial Year			
2	GSTIN			
3A	Legal Name	< Auto>		
3B	Trade Name (if any)	<Auto>		
4	Are you liable to audit under any Act?		<<Please specify>>	
			(Amount in ₹ in all tables)	
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)			
5	Reconciliation of Gross Turnover			
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)			
B	Unbilled revenue at the beginning of Financial Year	(+)		
C	Unadjusted advances at the end of the Financial Year	(+)		
D	Deemed Supply under Schedule I	(+)		
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)		
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)		
G	Turnover from April 2017 to June 2017	(-)		
H	Unbilled revenue at the end of Financial Year	(-)		
I	Unadjusted Advances at the beginning of the Financial Year	(-)		
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)		
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)		
L	Turnover for the period under composition scheme	(-)		
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)		
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)		
O	Adjustments in turnover due to reasons not listed above	(+/-)		
P	Annual turnover after adjustments as above			<Auto>
Q	Turnover as declared in Annual Return (GSTR9)			
R	Un-Reconciled turnover (Q - P)			AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover			
A	Reason 1	<<Text>>		
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		
7	Reconciliation of Taxable Turnover			
A	Annual turnover after adjustments (from 5P above)			<Auto>
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover			

C	Zero rated supplies without payment of tax					
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E	Taxable turnover as per adjustments above (A-B-C-D)					<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)					AT 2
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
				Tax payable		
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount				PT 1	
10	Reasons for un-reconciled payment of amount					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					

	0.25%								
	0.10%								
	Interest								
	Late Fee								
	Penalty								
	Others (please specify)								
Pt. IV	Reconciliation of Input Tax Credit (ITC)								
12	Reconciliation of Net Input Tax Credit (ITC)								
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)								
B	ITC booked in earlier Financial Years claimed in current Financial Year					(+)			
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years					(-)			
D	ITC availed as per audited financial statements or books of account					<Auto>			
E	ITC claimed in Annual Return (GSTR9)								
F	Un-reconciled ITC					ITC 1			
13	Reasons for un-reconciled difference in ITC								
A	Reason 1	<<Text>>							
B	Reason 2	<<Text>>							
C	Reason 3	<<Text>>							
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account								
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed					
	1	2	3	4					
A	Purchases								
B	Freight / Carriage								
C	Power and Fuel								
D	Imported goods (Including received from SEZs)								
E	Rent and Insurance								
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples								
G	Royalties								
H	Employees' Cost (Salaries, wages, Bonus etc.)								
I	Conveyance charges								
J	Bank Charges								
K	Entertainment charges								
L	Stationery Expenses (including postage etc.)								
M	Repair and Maintenance								

N	Other Miscellaneous expenses					
O	Capital goods					
P	Any other expense 1					
Q	Any other expense 2					
R	Total amount of eligible ITC availed			<<Auto>>		
S	ITC claimed in Annual Return (GSTR9)					
T	Un-reconciled ITC			ITC 2		
15	Reasons for un - reconciled difference in ITC					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. specify)					

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**** (Signature and stamp/Seal of the Auditor)**

Place:

Name of the signatory

Membership No.....

Date:

Full address

Instructions: –

1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

2. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.

3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.

4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores shall be declared here)
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.
5E	Aggregate value of credit notes which were issued after 31 st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.

5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table 4N of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC”, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under

	which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.
8. Towards, the end of the reconciliation statement taxpayers shall be given an option to pay their taxes as recommended by the auditor.

PART – B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and

(c) the cash flow statement for the period beginning fromto ending on, —attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

(a)

(b)

(c)

.....

.....

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s.

..... (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and

*I/we annex hereto a copy of their audit report dated along with a copy of each of :-

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,

(c) the cash flow statement for the period beginning fromto ending on, and

(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address".

13. Amendment of FORM GST EWB-01.- In **FORM GST EWB-01** of the said rules, in the Notes, in serial number 7, in the Table, in the entries against Code 4, for the letters and word "SKD or CKD" the letters and words "SKD or CKD or supply in batches or lots" shall be substituted.

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

NETRAPRABHA M. DHAYAPULE
Under Secretary to Government (I/c),
Finance Department [C.T-1]



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೩೧, ೨೦೧೮ (ಕಾರ್ತಿಕ ೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೪೧
Part-IVA	Bengaluru, Wednesday, October 31, 2018 (Karthika 9, Shaka Varsha 1940)	No. 1441

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated: 31/10/2018

(1) In the Notification No.FD 47 CSL 2017, dated 15th March, 2018 published in part-IVA of the Karnataka Gazette Extra-ordinary, No.455, dated 15th March, 2018, the following corrections shall be read, namely:-

Sl.No.	Page No.	Line No.	For	Read
1	7	46	column A.6	column A.8

(2) In the Notification No.FD 47 CSL 2017, dated 5th April, 2018 published in part-IVA of the Karnataka Gazette Extra-ordinary, No.562, dated 5th April, 2018, the following corrections shall be read, namely:-

Sl.No.	Page No.	Line No.	For	Read
1	2	17	rule 138 occurring in two places	rule 138D

(3) In the Notification No.FD 47 CSL 2017, dated 17th September, 2018 published in part-IVA of the Karnataka Gazette Extra-ordinary, No.1346, dated 17th September, 2018, the following corrections shall be read, namely:-

Sl.No.	Page No.	Line No.	For	Read
1	2	38	In sub-rule (4), in clause (b), after sub-clause (iii)	in sub-rule (3)

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಅಕ್ಟೋಬರ್ ೨೭, ೨೦೧೮ (ಕಾರ್ತಿಕ ೫, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೨೪
Part-IVA	Bengaluru Saturday, October 27, 2018 (Karthika 5, Shaka Varsha 1940)	No. 1424

FINANCE SECRETARIAT

NOTIFICATION (4-T/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 27/10/2018

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of Goods and Services Tax Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Tenth Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23rd October 2017.

2. Amendment of rule 96.- In the Karnataka Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be deemed to have been substituted with effect from 23rd October 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Karnataka Notification (17/2017) No. FD 47 CSL 2017, dated 19th October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 969, dated 19th October 2017 or Notification (40/2017) No.FD 48 CSL 2017 dated 23rd October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 974, dated 23rd October 2017 or Government of India Notification No. 41/2017-Integrated Tax (Rate), dated 23rd October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated 23rd October 2017 or Government of India Notification No. 78/2017-Customs, dated 13th October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272 (E), dated 13th October 2017 or Government of India Notification No. 79/2017-Customs, dated 13th October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated 13th October 2017.”

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಅಕ್ಟೋಬರ್ ೨೭, ೨೦೧೮ (ಕಾರ್ತಿಕ ೫, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೨೫
Part-IVA	Bengaluru Saturday, October 27, 2018 (Karthika 5, Shaka Varsha 1940)	No. 1425

FINANCE SECRETARIAT NOTIFICATION (4-U/2017)

No. FD 47 CSL 2017, Bengaluru dated: 27/10/2018

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Goods and Services Tax (Eleventh Amendment) Rules, 2018.

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

2. Amendment of rule 89.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has, -

- received supplies on which the supplier has availed the benefit of the Government of Karnataka Notification (40/2017) No. FD 48 CSL 2017, dated 23rd October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 974, dated 23rd October 2017 or Government of India Notification No. 41/2017-Integrated Tax (Rate), dated 23rd October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated 23rd October, 2017; or
- availed the benefit of Government of India Notification No. 78/2017-Customs, dated 13th October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272 (E), dated 13th October 2017 or Government of India Notification No. 79/2017-Customs, dated 13th October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated 13th October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said Notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. Amendment of rule 96.- In rule 96 of the said rules, for sub-rule (10), the following shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have –

(a) received supplies on which the benefit of the Government of Karnataka Notification (17/2017) No. FD 47 CSL 2017, dated 19th October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 969, dated 19th October 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or Government of Karnataka Notification (40/2017) No. FD 48 CSL 2017 dated 23rd October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 974, dated 23rd October 2017 or Government of India Notification No. 41/2017-Integrated Tax (Rate), dated 23rd October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated 23rd October 2017 has been availed; or

(b) availed the benefit under Government of India Notification No. 78/2017-Customs, dated 13th October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272 (E), dated 13th October 2017 or Government of India Notification No. 79/2017-Customs, dated 13th October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated 13th October 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಡಿಸೆಂಬರ್ ೪, ೨೦೧೮ (ಮಾರ್ಗಶಿರ ೧೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೭೮
Part-IVA	Bengaluru, Tuesday, December 4, 2018 (Margasira 13, Shaka Varsha 1940)	No.1478

FINANCE SECRETARIAT

NOTIFICATION (4-V/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 03/12/2018.

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Twelfth Amendment) Rules, 2018.

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

2. Insertion of new rule 83A.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 83, the following rule shall be inserted, namely:-

“83A. Examination of Goods and Services Tax Practitioners.- (1) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule, shall pass an examination as per sub-rule (3) of the said rule.

(2) The National Academy of Customs, Indirect Taxes and Narcotics (hereinafter referred to as “NACIN”) shall conduct the examination.

(3) **Frequency of examination.-** The examination shall be conducted twice in a year as per the schedule of the examination published by the NACIN every year on the official websites of the Board, NACIN, common portal, GST Council Secretariat and in the leading English and regional newspapers.

(4) **Registration for the examination and payment of fee.-** (i) A person who is required to pass the examination shall register online on official website specified by NACIN.

(ii) A person who registers for the examination shall pay examination fee as specified by NACIN, and the amount for the same and the manner of its payment shall be specified by NACIN on the official websites of the Board, NACIN and common portal.

(5) **Examination centers.-** The examination shall be held across India at the designated centers. The candidate shall be given an option to choose from the list of centers as provided by NACIN at the time of registration.

(6) **Period for passing the examination and number of attempts allowed.-** (i) A person enrolled as a goods and services tax practitioner in terms of sub-rule (2) of rule 83 is required to pass the examination within two years of enrolment:

Provided that if a person is enrolled as a goods and services tax practitioner before 1st of July 2018, he shall get one more year to pass the examination:

Provided further that for a goods and services tax practitioner to whom the provisions of clause (b) of sub-rule (1) of rule 83 apply, the period to pass the examination shall be as specified in the second proviso of sub-rule (3) of said rule.

(ii) A person required to pass the examination may avail of any number of attempts but these attempts shall be within the period as specified in clause (i).

(iii) A person shall register and pay the requisite fee every time he intends to appear at the examination.

(iv) In case the goods and services tax practitioner having applied for appearing in the examination is prevented from availing one or more attempts due to unforeseen circumstances such as critical illness, accident or natural calamity, he may make a request in writing to the jurisdictional Commissioner for granting him one additional attempt to pass the examination, within thirty days of conduct of the said examination. NACIN may consider such requests on merits based on recommendations of the jurisdictional Commissioner.

(7) **Nature of examination.**-The examination shall be a Computer Based Test. It shall have one question paper consisting of Multiple Choice Questions. The pattern and syllabus are specified in Annexure to this rule.

(8) **Qualifying marks.**- A person shall be required to secure fifty per cent of the total marks.

(9) **Guidelines for the candidates.**- (i) NACIN shall issue examination guidelines covering issues such as procedure of registration, payment of fee, nature of identity documents, provision of admit card, manner of reporting at the examination center, prohibition on possession of certain items in the examination center, procedure of making representation and the manner of its disposal.

(ii) Any person who is or has been found to be indulging in unfair means or practices shall be dealt in accordance with the provisions of sub-rule (10). An illustrative list of use of unfair means or practices by a person is as under: -

- (a) obtaining support for his candidature by any means;
- (b) impersonating;
- (c) submitting fabricated documents;
- (d) resorting to any unfair means or practices in connection with the examination or in connection with the result of the examination;
- (e) found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination center;
- (f) communicating with others or exchanging calculators, chits, papers etc. (on which something is written);
- (g) misbehaving in the examination center in any manner;
- (h) tampering with the hardware and/or software deployed; and
- (i) attempting to commit or, as the case may be, to abet in the commission of all or any of the acts specified in the foregoing clauses.

(10) **Disqualification of person using unfair means or practice.**- If any person is or has been found to be indulging in use of unfair means or practices, NACIN may, after considering his representation, if any, declare him disqualified for the examination.

(11) **Declaration of result.**- NACIN shall declare the results within one month of the conduct of examination on the official websites of the Board, NACIN, GST Council Secretariat, common portal and State Tax Department of the respective States or Union territories, if any. The results shall also be communicated to the applicants by e-mail and/or by post.

(12) **Handling representations.**- A person not satisfied with his result may represent in writing, clearly specifying the reasons therein to NACIN or the jurisdictional Commissioner as per the procedure established by NACIN on the official websites of the Board, NACIN and common portal.

(13) **Power to relax.**- Where the Board or State Tax Commissioner is of the opinion that it is necessary or expedient to do so, it may, on the recommendations of the Council, relax any of the provisions of this rule with respect to any class or category of persons.

Explanation :- For the purposes of sub-rule (12), the expressions –

- (a) “jurisdictional Commissioner” means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in **FORM GST PCT-1**. It shall refer to the Commissioner of Central Tax if the enrolling authority in **FORM GST PCT-1** has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in **FORM GST PCT-1** has been selected as State;
- (b) NACIN means as notified by notification (1-G/2018) No. KGST. CR. 01/17-18, dated 28.05.2018.

Annexure
[See rule 83A(7)]
Pattern and Syllabus of the Examination

PAPER: GST Law & Procedures:	
Time allowed:	2 hours and 30 minutes
Number of Multiple Choice Questions:	100
Language of Questions:	English and Hindi
Maximum marks:	200
Qualifying marks:	100
No negative marking	

Syllabus:	
1	The Central Goods and Services Tax Act, 2017
2	The Integrated Goods and Services Tax Act, 2017
3	All The State Goods and Services Tax Acts, 2017
4	The Union territory Goods and Services Tax Act, 2017
5	The Goods and Services Tax (Compensation to States) Act, 2017
6	The Central Goods and Services Tax Rules, 2017
7	The Integrated Goods and Services Tax Rules, 2017
8	All The State Goods and Services Tax Rules, 2017
9	Notifications, Circulars and orders issued from time to time under the said Acts and Rules.”.

3. Insertion of new rule 142A.- After rule 142 of the said rules, the following rule shall be inserted, namely:-

“142A. Procedure for recovery of dues under existing laws.- (1) A summary of order issued under any of the existing laws creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that law, be recovered under the Act and may be uploaded in **FORM GST DRC-07A** electronically on the common portal for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in **FORM GST PMT-01**.

(2) Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in **FORM GST DRC-08A** and Part II of Electronic Liability Register in **FORM GST PMT-01** shall be updated accordingly.”.

4. Amendment of FORM GST REG-16.- In FORM GST REG-16 of the said rules,-

(a) in serial number 7, for the heading, the following heading shall be substituted, namely:-

“In case of transfer, merger of business and change in constitution leading to change in PAN, particulars of registration of entity in which merged, amalgamated, transferred, etc.”;

(b) in the instruction, after the Table, for the paragraphs beginning with the words “In case of death of sole proprietor” and ending with the words “surrender of registration falls”, the following paragraphs shall be substituted, namely:-

“In case of death of sole proprietor, application shall be made by the legal heir / successor before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after the new entity is registered.

Before applying for cancellation, please file your tax return due for the tax period in which the effective date of surrender of registration falls or furnish an undertaking to the effect that no taxable supplies have been made during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration).".

5. Amendment of FORM GSTR-4.- In FORM GSTR-4 of the said rules, in the Instructions, for Serial number 10, the following shall be substituted, namely:-

"10. Information against the Serial 4A of Table 4 shall not be furnished."

6. Substitution of FORM GST PMT-01.- For FORM GST PMT-01 of the said rules, relating to "Part II: Other than return related liabilities", the following form shall be substituted, namely:-

"Form GST PMT -01

[See rule 85(1)]

Electronic Liability Register of Registered Person

(Part-II: Other than return related liabilities)

(To be maintained at the Common Portal)

Reference No.-

Date-

GSTIN/Temporary Id -

Name (Legal) -

Trade name, if any -

Stay status - Stayed/Un-stayed

Period - From --To --- (dd/mm/yyyy)

Act - Central Tax/State Tax/UT Tax/Integrated Tax/CESS /All

(Amount in Rs.)

Sr No	Date (dd/mm/yy yy)	Referen ce No.	Tax Period, if applicabl e		Ledger used for dischargi ng liability	Descri ption	Type of Transacti on *	Amount debited/credited (Central Tax/State Tax/UT Tax/Integrated Tax/CESS/amount under existing law/Total)					
			Fro m	To				Ta x	Intere st	Penal ty	Fee	Othe rs	Tot al
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Balance (Payable)						
(Central Tax/State Tax/UT Tax/Integrated Tax/ CESS/ amount under existing law/Total)						
Tax	Interest	Penalty	Fee	Others	Total	Status (Stayed / Un-stayed)
15	16	17	18	19	20	21

*[Debit (DR) (Payable)] / [Credit (CR) (Paid)] / Reduction (RD)/ Refund adjusted (RF)]

Note -

1. All liabilities accruing, other than return related liabilities, will be recorded in this ledger. Complete description of the transaction shall be recorded accordingly.
2. All payments made out of cash or credit ledger against the liabilities would be recorded accordingly.
3. Reduction or enhancement in the amount payable due to decision of appeal, rectification, revision, review etc. will be reflected here.
4. Negative balance can occur for a single Demand ID also if appeal is allowed/ partly allowed. Overall closing balance may still be positive.
5. Refund of pre-deposit can be claimed for a particular demand ID if appeal is allowed even though the overall balance may still be positive subject to the adjustment of the refund against any liability by the proper officer.

6. The closing balance in this part shall not have any effect on filing of return.
7. Reduction in amount of penalty would be automatic if payment is made within the time specified in the Act or the rules.
8. Payment made against the show cause notice or any other payment made voluntarily shall be shown in the register at the time of making payment through credit or cash. Debit and credit entry will be created simultaneously.”.

7. Amendment of FORM GST APL-04.- In **FORM GST APL-04** of the said rules, after serial number 9, and the Table relating thereto, the following shall be inserted, namely:-

“10. Details of IGST Demand

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7”.
	Disputed Amount					
	Determined Amount					

8. Insertion of new FORM GST DRC-07A.- After **FORM GST DRC-07** of the said rules, the following form shall be inserted, namely:-

“FORM GST DRC-07A

[See rule 142A(1)]

Summary of the order creating demand under existing laws

Reference No.

Date –

Part A – Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State /UT <input type="checkbox"/> Centre
5.	Old Registration No.	
6.	Jurisdiction under earlier law	
7.	Act under which demand has been created	
8.	Period for which demand has been created	From – mm, yy To mm, yy
9.	Order No. (original)	
10.	Order date (original)	
11.	Latest order no.	
12.	Latest order date	
13.	Date of service of the order (optional)	
14.	Name of the officer who has passed the order (Optional)	
15.	Designation of the officer who has passed the order	
16.	Whether demand is stayed	<input type="checkbox"/> Yes <input type="checkbox"/> No
17.	Date of stay order	
18.	Period of stay	From – to -

Part B – Demand details						
19.	Details of demand created (Amount in Rs. in all Tables)					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State/ UT Acts						
CST Act						

20.	Amount of demand paid under existing laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

21. (19-20)	Balance amount of demand proposed to be recovered under GST laws << Auto-populated >>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

Signature
Name
Designation
Jurisdiction

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to -

Note –

1. In case of demands relating to short payment of tax declared in return, acknowledgement / reference number of the return may be mentioned.
2. Only recoverable demands shall be posted for recovery under GST laws. Once, a demand has been created through **FORM GST DRC-07A**, and the status of the demand changes subsequently, the status may be amended through **FORM GST DRC-08A**.
3. Demand paid up to the date of uploading the summary of the order should only be mentioned in Table 20. Different heads of the liabilities under existing laws should be synchronized with the heads defined under Central or State tax.
4. Latest order number means the last order passed by the relevant authority for the particular demand.
5. Copy of the order vide which demand has been created can be attached. Documents in support of tax payment can also be uploaded, if available.”

9. Insertion of new FORM GST DRC-08A.- After **FORM GST DRC-08** of the said rules, the following form shall be inserted, namely:-

“FORM GST DRC-08A*[See rule 142A(2)]***Amendment/Modification of summary of the order creating demand under existing laws**

Reference no.

Date -

Part A – Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN	
2.	Legal name	<<Auto>>
3.	Trade name, if any	<<Auto>>
4.	Reference no. vide which demand uploaded in FORM GST DRC-07A	
5.	Date of FORM GST DRC-07A vide which demand uploaded	
6.	Government Authority who passed the order creating the demand	<input type="checkbox"/> State <input type="checkbox"/> /UT Centre <Auto>>
7.	Old Registration No.	<< Auto, editable>>
8.	Jurisdiction under earlier law	<<Auto, editable>>
9.	Act under which demand has been created	<<Auto, editable>>
10.	Tax period for which demand has been created	<<Auto, editable>>
11.	Order No. (original)	<<Auto, editable>>
12.	Order date (original)	<<Auto, editable>>
13.	Latest order no.	<<Auto, editable>>
14.	Latest order date	<<Auto, editable>>
15.	Date of service of the order	<<Auto, editable>>
16.	Name of the officer who has passed the order (optional)	<<Auto, editable>>
17.	Designation of the officer who has passed the order	<<Auto, editable>>
18.	Whether demand is stayed	<input type="checkbox"/> Yes <input type="checkbox"/> No
19.	Date of stay order	
20.	Period of Stay	
21.	Reason for updation	<<Text box>>

Part B – Demand details						
22.	Details of demand posted originally through Table 21 of FORM GST DRC-07A (Amount in Rs. in all tables) <<Auto>>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

23.	Updation of demand						
Act	Type of updation	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8
1.	Quashing of demand (Complete closure of demand)						
2.	Amount of reduction, if any						
3.	Total reduction (1+2)						

24. (22-23)	Balance amount of demand required to be recovered under the Act << Auto-populated >>					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts						
State / UT Acts						
CST Act						

Signature
Name
Designation
Jurisdiction

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to –

Note –

1. Reduction includes payment made under existing laws. If the demand of tax is to be increased then a fresh demand may be created under **FORM GST DRC-07A**.
2. Copy of the order vide which demand has been modified /rectified / revised/ updated can be uploaded. Payment document can also be attached.
3. Amount recovered under the Act including adjustment made of refund claim will be automatically updated in the liability register. This form shall not be filed for such recoveries.”.

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

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಫೆಬ್ರವರಿ ೧೮, ೨೦೧೯ (ಮಾಘ ೨೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೨೨
Part-IVA	Bengaluru, Monday, February 18, 2019 (Magha 29, Shaka Varsha 1940)	No. 122

FINANCE SECRETARIAT

NOTIFICATION (4-W/2017)

No. FD 47 CSL 2017, Bengaluru, dated 18/02/2019.

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 12.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1), the following shall be inserted, namely:-

“(1A) A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in FORM GST REG-07 and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A.”.

3. Amendment of rule 45.- In rule 45 of the said rules, in sub-rule (3), the words, “or sent from one job worker to another” shall be omitted.

4. Amendment of rule 46.- In rule 46 of the said rules, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000).”

5. Amendment of rule 49.- In rule 49 of the said rules, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000).”

6. Amendment of rule 54.- In rule 54 of the said rules,-

(a) in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000).”

(b) in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000).”

7. Amendment of rule 89.- In rule 89 of the said rules, in sub-rule (5) in the explanation for clause (b), the following shall be substituted, namely:-

“Adjusted Total turnover” and “relevant period” shall have the same meaning as assigned to them in sub-rule (4).”

8. Amendment of rule 96.- In rule 96 of the said rules, in sub-rule (1), in clause (a), after the words “export goods duly files”, the words “a departure manifest or” shall be inserted.

9. Amendment of rule 101.- In rule 101 of the said rules, in sub-rule (1), after the words “financial year”, the words “or part thereof” shall be inserted.

10. Insertion of new rule 109B.- After rule 109A of the said rules, the following rule shall be inserted, namely:-

“109B. Notice to person and order of Revisional Authority in case of revision.- (1) Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in **FORM GST RVN-01** and shall give him a reasonable opportunity of being heard.

(2) The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.”.

11. Amendment of rule 138.- In rule 138 of the said rules, in sub-rule (1), for Explanation 1, the following Explanation shall be substituted, namely:-

“Explanation 1. – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, Notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.”

12. Insertion of new rule 138E.- After rule 138D of the said rules, from a date to be notified later, the following rule shall be inserted, namely:-

“138E. Restriction on furnishing of information in PART A of FORM GST EWB-01.- Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who,—

- (a) being a person paying tax under section 10, has not furnished the returns for two consecutive tax periods; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months:

“Provided that, the Commissioner may, on sufficient cause being shown and for reasons to be recorded in writing, by order, allow furnishing of the said information in **PART A of FORM GST EWB 01**, subject to such conditions and restrictions as may be specified by him:

Provided further that, no order rejecting the request of such person to furnish the information in **PART A of FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that, the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

Explanation:- For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).”

13. Amendment of rule 142.- In rule 142 of the said rules, in sub-rule (5), after the words and letters “section 74”, the words and letters “or sub-section (12) of section 75” shall be inserted.

14. Substitution of FORM GST RFD-01.- For FORM GST RFD-01 of the said rules, the following form shall be substituted, namely:-

“FORM-GST-RFD-01*[See rule 89(1)]***Application for Refund**

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN / Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>						
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State / UT tax						
		Integrated tax						
		Cess						
		Total						
7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)					
		(d)	On account of order					
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any
			(i)	Assessment				
(ii)	Finalization of Provisional assessment							

			(iii)	Appeal				
			(iv)	Any other order (specify)				
		(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)					
		(g)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(h)	Recipient of deemed export supplies/ Supplier of deemed export supplies					
		(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)					
		(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS)					
		(k)	Excess payment of tax, if any					
		(l)	Any other (<i>specify</i>)					
8.	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.		
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable				Yes <input type="checkbox"/>	No <input type="checkbox"/>		

[DECLARATION [second proviso to section 54(3)]]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status”]

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making ‘nil’ rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(1)]

I _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place
Date

Signature of Authorised Signatory
(Name)
Designation/ Status

Annexure-1**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GSTIN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union territory Tax	No.	Date	Taxable Value	Invoice type (B2B/B2C)	Integrated Tax	Central Tax	State Tax / Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST/SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount
(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: Order Date:

(Amount in Rs.)

Recipient's GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra –State / inter- State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently				
	No.	Date	Value	Taxable Value	Integrated tax	Central tax	State / UT tax	Cess	Place of Supply	Integrated tax	Central tax	State / UT tax	Cess	Place of Supply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

Annexure-2**Certificate [rule 89(2)(m)]**

This is to certify that in respect of the refund amounting to Rs.<<>> ----- (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period < ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

1. Terms used:

- | | |
|------------|---|
| a. B to C: | From registered person to unregistered person |
| b. EGM: | Export General Manifest |
| c. GSTIN: | Goods and Services Tax Identification Number |
| d. IGST: | Integrated goods and services tax |

- e. ITC: Input tax credit
- f. POS: Place of Supply (Respective State)
- g. SEZ: Special Economic Zone
- h. Temporary ID: Temporary Identification Number
- i. UIN: Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in **FORM GST RFD-02** will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
7. Declaration shall be filed in cases wherever required.
8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
13. Details of export made without payment of tax shall be reported in Statement-3.
14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).
15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).".

15. Substitution of FORM GST RFD-01A.-For **FORM GST RFD-01A** of the said rules, the following form shall be substituted, namely:-

“FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID																																											
2.	Legal Name																																											
3.	Trade Name, if any																																											
4.	Address																																											
5.	Tax period (if applicable)	From <Year><Month>		To		<Year><Month>																																						
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total																																				
		Central tax																																										
		State / UT tax																																										
		Integrated tax																																										
		Cess																																										
		Total																																										
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger																																									
		(b)	Exports of services- with payment of tax																																									
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)																																									
		(d)	ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]																																									
		(e)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)																																									
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)																																									
		(g)	Recipient of deemed export supplies/ Supplier of deemed export supplies																																									
		(h)	<table border="1"> <tr> <th colspan="6">On account of order</th> </tr> <tr> <th>Sl. No.</th><th>Type of order</th><th>Order No.</th><th>Order date</th><th>Order Issuing Authority</th><th>Payment reference no., if any</th> </tr> <tr> <td>(i)</td><td>Assessment</td><td></td><td></td><td></td><td></td> </tr> <tr> <td>(ii)</td><td>Finalization of Provisional assessment</td><td></td><td></td><td></td><td></td> </tr> <tr> <td>(iii)</td><td>Appeal</td><td></td><td></td><td></td><td></td> </tr> <tr> <td>(iv)</td><td>Any other order (specify)</td><td></td><td></td><td></td><td></td> </tr> </table>						On account of order						Sl. No.	Type of order	Order No.	Order date	Order Issuing Authority	Payment reference no., if any	(i)	Assessment					(ii)	Finalization of Provisional assessment					(iii)	Appeal					(iv)	Any other order (specify)				
On account of order																																												
Sl. No.	Type of order	Order No.	Order date	Order Issuing Authority	Payment reference no., if any																																							
(i)	Assessment																																											
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(iv)	Any other order (specify)																																											
		(i)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa (change of POS)																																									
		(j)	Excess payment of tax, if any																																									
		(k)	Any other (specify)																																									

[DECLARATION [second proviso to section 54(3)]]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature
Name –
Designation / Status].

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature
Name –
Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature
Name –
Designation / Status

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature
Name –
Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature
Name –
Designation / Status

SELF- DECLARATION [rule 89(2)(l)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Annexure-1**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GSTIN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union territory Tax	No.	Date	Taxable Value	Invoice type (B2B/B2C)	Integrated Tax	Central Tax	State Tax / Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST/SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount
(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs.)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77(1) and 77(2), if any:

Order No:

Order Date:

(Amount in Rs.)

Recipients GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra –State / inter- State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra- State supply subsequently				
	No.	Date	Value	Taxable Value	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Paid in Excess			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

”.

16.Substitution of FORM GSTR 9.-For **FORM GSTR 9** of the said rules, the following form shall be substituted, namely:-

“FORM GSTR - 9

[See rule 80]

Annual Return

Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies made during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					

N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				

E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
7	Details of ITC Reversed and Ineligible ITC for the financial year					
A	As per Rule 37					
B	As per Rule 39					
C	As per Rule 42					
D	As per Rule 43					
E	As per section 17(5)					
F	Reversal of TRAN-I credit					
G	Reversal of TRAN-II credit					
H	Other reversals (pl. specify)					
I	Total ITC Reversed (Sum of A to H above)					
J	Net ITC Available for Utilization (6O - 7I)					
8	Other ITC related information					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>	
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>				
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]					
E	ITC available but not availed					
F	ITC available but ineligible					
G	IGST paid on import of goods (including supplies from SEZ)					
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>				
I	Difference (G-H)					
J	ITC available but not availed on import of goods (Equal to I)					
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>	

Pt. IV	Details of tax paid as declared in returns filed during the financial year							
9	Description	Tax Payable	Paid through cash	Paid through ITC				
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	7	
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
	Late fee							
	Penalty							
Other								
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6		
10	Supplies / tax declared through Amendments (+) (net of debit notes)							
11	Supplies / tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description	Payable		Paid				
	1	2		3				
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							

C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under Section 143 and goods sent on approval basis							
	Details	Taxable Value		Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2		3	4	5	6	
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Date

Signature
Name of Authorised Signatory

Designation / Status

Instructions: –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UQC: Unit Quantity Code
 - c. HSN: Harmonized System of Nomenclature Code
2. It is mandatory to file all your **FORM GSTR-1** and **FORM GSTR-3B** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.
3. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.
4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall be declared under Non-GST supply (5F).
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs,

	capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9 . However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B , then entry will come in 7E of FORM GSTR-9 .
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1 .
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

8D	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A . In such cases, the value in row 8D shall be negative.
8E & 8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of **FORM GSTR-3B** may be used for filling up these details.
7. Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.

8. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.

15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Annual Return" in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only."

17.Substitution of FORM GSTR 9A.- For **FORM GSTR 9A of the said rules**, the following form shall be substituted, namely:-

"FORM GSTR – 9A

[See rule 80]

Annual Return (For Composition Taxpayer)

Pt. I	Basic Details						
1	Financial Year						
2	GSTIN						
3A	Legal Name	<Auto>					
3B	Trade Name (if any)	<Auto>					
4	Period of composition scheme during the year (From ---- To ----)						
5	Aggregate Turnover of Previous Financial Year						
(Amount in ₹ in all tables)							
Pt. II	Details of outward and inward supplies made during the financial year						
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies made during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						

7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Inward supplies liable to reverse charge received from registered persons					
B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					
8	Details of other inward supplies for the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					
Pt. III	Details of tax paid as declared in returns filed during the financial year					
9	Description	Total tax payable		Paid		
	1	2		3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					
	Late fee					
	Penalty					
Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)					
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)					
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)					
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)					

14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above							
	Description				Payable		Paid	
	1				2		3	
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Details of credit reversed or availed							
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess			
	1	2	3	4	5			
A	Credit reversed on opting in the composition scheme (-)							
B	Credit availed on opting out of the composition scheme (+)							
17	Late fee payable and paid							
	Description	Payable		Paid				
	1	2		3				
A	Central Tax							
B	State Tax							

Verification: I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature
Name of Authorised Signatory

Date

Designation / Status

Instructions: –

1. It is mandatory to file all your **FORM GSTR-4** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 shall be provided in this return.
2. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-4** may be declared in this return.
3. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

4. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

5. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

6. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”;

7. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.”.

18. Substitution of FORM GSTR 9C.-For **FORM GSTR 9C of the said rules**, the following form shall be substituted, namely:-

“FORM GSTR-9C

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details		
1	Financial Year		
2	GSTIN		
3A	Legal Name	< Auto>	
3B	Trade Name (if any)	<Auto>	
4	Are you liable to audit under any Act?		<<Please specify>>
		(Amount in ₹ in all tables)	
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	

E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)				
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)				
G	Turnover from April 2017 to June 2017	(-)				
H	Unbilled revenue at the end of Financial Year	(-)				
I	Unadjusted Advances at the beginning of the Financial Year	(-)				
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)				
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)				
L	Turnover for the period under composition scheme	(-)				
M	Adjustments in turnover under section 15 and rules there under	(+/-)				
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)				
O	Adjustments in turnover due to reasons not listed above	(+/-)				
P	Annual turnover after adjustments as above		<Auto>			
Q	Turnover as declared in Annual Return (GSTR9)					
R	Un-Reconciled turnover (Q - P)		AT1			
6	Reasons for Un - Reconciled difference in Annual Gross Turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)	<Auto>				
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					
C	Zero rated supplies without payment of tax					
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E	Taxable turnover as per adjustments above (A-B-C-D)	<Auto>				
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)		AT 2			
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					

F	18% (RC)						
G	28%						
H	28% (RC)						
I	3%						
J	0.25%						
K	0.10%						
L	Interest						
M	Late Fee						
N	Penalty						
O	Others						
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>	
Q	Total amount paid as declared in Annual Return (GSTR 9)						
R	Un-reconciled payment of amount (PT1)						
10	Reasons for un-reconciled payment of amount						
A	Reason 1	<<Text>>					
B	Reason 2	<<Text>>					
C	Reason 3	<<Text>>					
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)						
			To be paid through Cash				
	Description	Taxable Value		Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2		3	4	5	6
	5%						
	12%						
	18%						
	28%						
	3%						
	0.25%						
	0.10%						
	Interest						
	Late Fee						
	Penalty						
	Others (please specify)						

Pt. IV	Reconciliation of Input Tax Credit (ITC)			
12	Reconciliation of Net Input Tax Credit (ITC)			
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)			
B	ITC booked in earlier Financial Years claimed in current Financial Year		(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years		(-)	
D	ITC availed as per audited financial statements or books of account			<Auto>
E	ITC claimed in Annual Return (GSTR9)			
F	Un-reconciled ITC			ITC 1
13	Reasons for un-reconciled difference in ITC			
A	Reason 1	<<Text>>		
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			

R	Total amount of eligible ITC availed			<<Auto>>		
S	ITC claimed in Annual Return (GSTR9)					
T	Un-reconciled ITC (ITC 2)					
15	Reasons for un - reconciled difference in ITC					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
			To be paid through Cash			
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					
	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					

	Other (Pl. specify)							
--	---------------------	--	--	--	--	--	--	--

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in **FORM GSTR-9C** prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Signature

Place:

Date:

Name of Authorized Signatory
Designation/status

Instructions: –

- Terms used:
 - GSTIN: Goods and Services Tax Identification Number
- It is mandatory to file all your **FORM GSTR-1, FORM GSTR-3B and FORM GSTR -9** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
- The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
- Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four

	Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.
5E	Aggregate value of credit notes which were issued after 31 st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules there under. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).

7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC”, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the

	reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.
8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Reconciliation Statement" in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

PART – B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and

(c) the cash flow statement for the period beginning fromto ending on, —attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<>>GST Act, 2017 and the rules/notifications made/issued there under

*has not maintained the following accounts/records/documents as required by the IGST/CGST/ <>> GST Act, 2017 and the rules/notifications made/issued there under:

- 1.
- 2.
- 3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from *my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No. GSTR-9C are true and correct subject to following observations/qualifications, if any:

- (a)
- (b)
- (c)

.....

** (Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status),

bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,
- (c) the cash flow statement for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/ <>> GST Act, 2017 and the rules/notifications made/issued there under

*has not maintained the following accounts/records/documents as required by the IGST/CGST/ <>> GST Act, 2017 and the rules/notifications made/issued there under:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No. GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a)
 (b)
 (c)

.....
 **(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address”.

19. Insertion of new FORM GST RVN-01.-After **FORM GST APL-03 of the said rules**, the following new form shall be inserted, namely:-

“FORM GST RVN-01

[See rule 109B]

Reference No.

Date -

To,

.....

.....

.....

GSTIN:.....

Order No. –

Date -

Notice under section 108

Whereas it has come to the notice of the undersigned that decision/order passed under this Act/ the <<*Name of the State*>>Goods and Services Tax Act, 2017/the Integrated Goods and Services Tax Act, 2017/ the Goods and Services Tax (Compensation to States) Act, 2017 by(Designation of officer)is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, and therefore, I intend to pass an order in revision under section 108 on grounds specified in the document attached herewith.

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.



You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:

Date:

Signature:

Designation:

Jurisdiction / Office –.”

20. Substitution of FORM GST APL-04.-For **FORM GST APL-04** of the said rules, the following form shall be substituted, namely:-

“Form GST APL-04

[See rules 109B, 113 (1) and 115]

SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY,
REVISIONAL AUTHORITY, TRIBUNAL OR COURT

Reference no. -

Date -

1. GSTIN/ Temporary ID/UIN -
2. Name of the appellant / person -
3. Address of the appellant / person-
4. Order appealed against or intended to be revised - Number- Date-
5. Appeal no. Date-
6. Personal Hearing –
7. Order in brief-
8. Status of order- Confirmed / Modified / Rejected
9. Amount of demand after appeal / revision:

Particulars	Central tax		State / UT tax		Integrated tax		Cess		Total	
	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b) Interest										
c) Penalty										
d) Fees										
e) Others										
f) Refund						;				

10. Place of supply wise details of IGST demand

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute / earlier order					
	Determined Amount					

Place:

Date:

Signature:

Name of the Appellate Authority / Revisional Authority/
Tribunal / Jurisdictional Officer

Designation:

Jurisdiction:".

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

NETRAPRABHA M.DHAYAPULEUnder Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಮಾರ್ಚ್ ೧೩, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೨೨, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೪೧
Part-IVA	Bengaluru, Wednesday, March 13, 2019 (Palguna 22, Shaka Varsha 1940)	No. 241

FINANCE SECRETARIAT

NOTIFICATION (4-A/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 13/03/2019

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Second Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the first day of February 2019.

2. Amendment of heading of Chapter-II.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted.

3. Amendment of rule 7.- In rule 7 of the said rules, in the Table, in serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.

4. Amendment of rule 8.- In rule 8 of the said rules, in sub rule (1),-

(i) the first proviso shall be omitted;

(ii) in the second proviso, for the words “Provided further that”, the word “Provided that” shall be substituted.

5. Substitution of rule 11.- For rule 11 of the said rules, the following shall be substituted, namely:-

“11. Separate registration for multiple places of business within a State or a Union territory.- (1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

(a) such person has more than one place of business as defined in clause (85) of section 2;

- (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- (c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation. - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in FORM GST REG-01 in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule”.

6. Insertion of new rule 21A.- After rule 21 of the said rules, the following rule shall be inserted, namely:-

“21A. Suspension of registration.- (1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.”.

7. Insertion of new rule 41A.- After rule 41 of the said rules, the following rule shall be inserted, namely:-

“41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.- (1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

Explanation.- For the purposes of this sub-rule, it is hereby clarified that the 'value of assets' means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.”.

8. Amendment of rule 42.- In rule 42 of the said rules, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

9. Amendment of rule 43.- In rule 43 of the said rules,–

- (i) in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.
- (ii) in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. Amendment of rule 53.- In sub-rule (1) of rule 53 of the said rules,–

(i) the words and figures “and credit or debit notes referred to in section 34” shall be omitted;

(ii) clause (c) shall be omitted;

(iii) clause (i) shall be omitted;

(iv) after sub-rule (1), the following sub-rule shall be inserted, namely:–

“(1A). A credit or debit note referred to in section 34 shall contain the following particulars, namely:–

(a) name, address and Goods and Services Tax Identification Number of the supplier;

(b) nature of the document;

(c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;

(d) date of issue of the document;

(e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;

(f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;

(g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;

(h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and

(i) signature or digital signature of the supplier or his authorised representative.”

11. Amendment of rule 80.- In rule 80 of the said rules, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.

12. Amendment of rule 83.- In rule 83 of the said rules,–

- (i) in sub-rule (1), in clause (b), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;

(ii) in sub-rule (3), in the second proviso, for the words “eighteen months”, the words “thirty months” shall be substituted; and

(iii) for sub-rule (8), the following sub-rule shall be substituted, namely:-

“(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-

- (a) furnish the details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund;
- (e) file an application for amendment or cancellation of registration;
- (f) furnish information for generation of e-way bill;
- (g) furnish details of challan in **FORM GST ITC-04**;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and
- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

Provided that, where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.”.

13. Amendment of rule 85.- In rule 85 of the said rules, in sub-rule (3), after the word and figures “section 49”, the words, figures and letters “section 49A and section 49B,” shall be inserted.

14. Amendment of rule 86.- In rule 86 of the said rules, in sub-rule (2), after the word and figures “section 49”, the words, figures and letters “or section 49A or section 49B,” shall be inserted.

15. Amendment of rule 89.- In rule 89 of the said rules, in sub-rule (2), for clause (f), the following clause shall be substituted, namely:-

“(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;”.

16. Amendment of rule 91.- in rule 91 of the said rules,-

(i) in sub-rule(2), the following proviso shall be inserted, namely:-

“Provided that, the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.”; and

(ii) in sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that, the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”

17. Amendment of rule 92.- In rule 92 of the said rules, in sub-rule (4), the following provisos shall be inserted, namely:-

“Provided that, the order issued in **FORM GST RFD-06** shall not be required to be revalidated by the proper officer:

Provided further that, the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”

18. Amendment of rule 96A.- In rule 96A of the said rules,–

- (i) in the marginal heading, for the words “Refund of integrated tax paid on export”, the word “Export” shall be substituted;
- (ii) in sub-rule (1), in clause (b), after the words “convertible foreign exchange”, the words “or in Indian rupees, wherever permitted by the Reserve Bank of India” shall be inserted.

19. Amendment of FORM GST REG-01.- In **FORM GST REG-01** of the said rules, in instruction number 12, for the words “business verticals” at two places where they occur, the words “places of business” and for the word “vertical” the words “place of business” shall be substituted.

20. Amendment of FORM GST REG-17.- In **FORM GST REG-17** of the said rules, at the end, the following “Note” shall respectively be inserted, namely:-

“Note: - Suspension of registration stands revoked with effect from ----- (date).”

21. Amendment of FORM GST REG-20.- In **FORM GST REG-20** of the said rules, at the end, the following “Note” shall be inserted, namely:-

“Note: - Your registration stands suspended with effect from ----- (date).”

22. Insertion of new FORM GST ITC-02A.- After **FORM GST ITC-02** of the said rules, the following form shall be inserted, namely:-

“FORM GST ITC-02A
[See rule 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name of transferor, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name of transferee, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

8. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name _____

Designation/Status _____

Date---dd/mm/yyyy

Instructions:

1. Transferor refers to the registered person who has an existing registration in a State or Union territory.
2. Transferee refers to the place of business for which a separate registration has been obtained under rule 11.”.

23. Amendment of FORM GST PCT-05.- In **FORM GST PCT-05** of the said rules, in the Table, after serial number 5 and the entries relating thereto, the following shall be inserted, namely:-

“6	To furnish information for generation of e-way bill	
7	To furnish details of challan in FORM GST ITC-04	
8	To file an application for amendment or cancellation of enrolment under rule 58	
9	To file an intimation to pay tax under the composition scheme or withdraw from the said scheme”.	

24. Amendment of FORM GSTR -4.- In **FORM GSTR -4** of the said rules,-

(i) in clause 6, for the Table, the following Table shall be substituted, namely:-

“Rate of tax	Total Turnover	Out of turnover reported in (2), turnover of services	Composition tax amount	
			Central Tax	State/UT Tax
1	2	3	4	5”;

(ii) in clause 7, for the Table, the following Table shall be substituted, namely:-

“Quarter	Rate	Original details				Revised details			
		Total Turnover	Out of turnover reported in (3), turnover of services	Central Tax	State/UT Tax	Total Turnover	Out of turnover reported in (7), turnover of services	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9	10”;

25. Amendment of FORM GST RFD-01.- In **FORM GST RFD-01** of the said rules, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

<p>“DECLARATION [rule 89(2)(f)]</p> <p>I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.</p> <p>Signature Name – Designation / Status”.</p>

26. Amendment of FORM GST RFD-01A.- In **FORM GST RFD-01A** of the said rules, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

<p>“DECLARATION [rule 89(2)(f)]</p> <p>I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.</p> <p>Signature Name – Designation / Status”.</p>

27. Amendment of FORM GST APL-01.- In **FORM GST APL-01** of the said rules,-

(a) for clause 15, the following clause shall be substituted, namely:-

“15. Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars			Central tax	State/ UT tax	Integrated tax	Cess	Total amount	
a) Admitted amount		Tax/ Cess					< total >	
		Interest					< total >	
		Penalty					< total >	
		Fees					< total >	
		Other charges					< total >	
b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)		Tax/ Cess					< total >	< total >

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Sr. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry no.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11";
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

(b) after clause 17, the following shall be inserted, namely:-

“18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7".
	Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]					

28. Amendment of FORM GST APL-05.- In **FORM GST APL-05** of the said rules,-

(a) in clause 14,-

(i) in sub-clause (a), in the Table, for the brackets, figures and words “(20% of disputed tax)”, the brackets, figures, words and letters “(20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess)” shall be substituted;

(ii) in sub-clause (b), for the brackets, words and figures “(pre-deposit 20% of the disputed admitted tax and Cess)”, the brackets, words, figures and letters “(pre-deposit of 20% of the disputed admitted tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)” shall be substituted;

(b) after clause 14, the following shall be inserted, namely:-

“15. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7".
	Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]					

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

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c)
Finance Department (C.T-1).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಏಪ್ರಿಲ್ ೧೫, ೨೦೧೯ (ಚೈತ್ರ ೨೫, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೩೧೫
Part-IVA	Bengaluru, Monday, April 15, 2019 (Chitra 25, Shaka Varsha 1940)	No. 315

FINANCE SECRETARIAT

NOTIFICATION (4-B/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 15.04.2019

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka, hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Third Amendment) Rules, 2019.

(2) Rule 5 shall be deemed to have come into force with effect from 29.03.2019 and remaining provisions shall be deemed to have come into force with effect from the 1st day of April, 2019.

2. Amendment of rule 41.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 41, in sub-rule (1), after the proviso, the following explanation shall be inserted, namely:-

“Explanation: - For the purpose of this sub-rule, it is hereby clarified that the “value of assets” means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.”

3. Amendment of rule 42.- In rule 42 of the said rules,-

(1) in sub rule (1),-

(a) in clause (f), the following Explanation shall be inserted, namely:-

“Explanation: For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T₄ shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”

(b) in clause (g), after the letter and figure “**FORM GSTR-2**”, the words, letters and figure “**and at summary level in FORM GSTR-3B**” shall be inserted;

(c) in clause (h),-

(i) for the brackets and letter “(g)”, the brackets and letter “(f)” shall be substituted;

(d) in clause (i),-

(i) before the proviso, the following proviso shall be inserted, namely:-

“Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:-

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation 1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in the Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended.

- (ii) in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;
- (e) for clause (l), the following clause shall be substituted, namely:-
“(l) the amount ‘C3’, ‘D1’ and ‘D2’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B or through FORM DRC-03**”;
- (f) in the clause (m), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03**” shall be substituted;
- (2) in sub rule (2), for the words “The input tax credit”, the words, brackets figures and letter “Except in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax credit” shall be substituted;
- (3) in clause (a) of sub-rule (2), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03**” shall be substituted;
- (4) after sub rule (2), the following shall be inserted, namely:-
“(3) In case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for each ongoing project or project which commences on or after 1st April, 2019, which did not undergo or did not require transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the manner prescribed in the said sub-rule, with the modification that value of E/F shall be calculated taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but

which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

and,-

(a) where the aggregate of the amounts calculated finally in respect of 'D1' and 'D2' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2', such excess shall be reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation of the project takes place and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2' exceeds the aggregate of the amounts calculated finally in respect of 'D1' and 'D2', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(4) In case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for commercial portion in each project, other than residential real estate project (RREP), which underwent transition of input tax credit consequent to change of rates of tax on the 1st April, 2019 in accordance with Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part -IVA, No. 601, dated the 29th June, 2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the following manner.

- (a) The aggregate amount of common credit on commercial portion in the project (C3_{aggregate_comm}) shall be calculated as under,

$$C3_{\text{aggregate_comm}} = [\text{aggregate of amounts of C3 determined under sub- rule (1) for the tax periods starting from 1st July, 2017 to 31st March, 2019, x } (A_C / A_T)] + [\text{aggregate of amounts of C3 determined under sub- rule (1) for the tax periods starting from 1st April, 2019 to the date of completion or first occupation of the project, whichever is earlier}]$$

Where, -

A_C = total carpet area of the commercial apartments in the project

A_T = total carpet area of all apartments in the project

- (b) The amount of final eligible common credit on commercial portion in the project (C3_{final_comm}) shall be calculated as under

$$C3_{\text{final_comm}} = C3_{\text{aggregate_comm}} \times (E / F)$$

Where, -

E = total carpet area of commercial apartments which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

F = A_C = total carpet area of the commercial apartments in the project

- (c) where, C3_{aggregate_comm} exceeds C3_{final_comm}, such excess shall be reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment;

- (d) where, $C3_{\text{final_comm}}$ exceeds $C3_{\text{aggregate_comm}}$, such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(5) Input tax determined under sub- rule (1) shall not be required to be calculated finally on completion or first occupation of an RREP which underwent transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part –IVA, No. 601, dated the 29th June, 2017, as amended.

(6) Where any input or input service are used for more than one project, input tax credit with respect to such input or input service shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (3).”.

4. Amendment of rule 43.- In rule 43 of the said rules,-

- (i) in sub rule (1),-
- (a) in clause (a), after the word, letters and figure “**FORM GSTR-2**”, the word, letters and figure “and **FORM GSTR-3B**” shall be inserted;
- (b) in clause (b), after the letters and figure “**FORM GSTR-2**”, the word, letters and figure “and **FORM GSTR-3B**” shall be inserted;
- (c) after clause (b), the following explanation shall be inserted, namely: -

“*Explanation:* For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the said Act, the amount of input tax in respect of capital goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies, shall be zero during the construction phase because capital goods will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”;

- (d) in clause (g),-
- (A) after the letter and words “F is the total turnover”, the words “in the State” shall be inserted;
- (B) Before the proviso, the following proviso shall be inserted, namely,-

“Provided that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation1: In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

Explanation 2: Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part –IVA, No. 601, dated the 29th June, 2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part –IVA, No. 601, dated the 29th June, 2017, as amended.”;

(C) in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;

(e) after clause (h), the following clause shall be inserted, namely,-

“(i) The amount T_e shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B**.”;

(ii) for sub rule (2) the following shall be substituted, namely:-

“(2) In case of supply of services covered by clause (b) of paragraph 5 of schedule II of the Act, the amount of common credit attributable towards exempted supplies (T_e^{final}) shall be calculated finally for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, for each project separately, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, as under:

$$T_e^{\text{final}} = [(E1 + E2 + E3) / F] \times T_c^{\text{final}},$$

Where,-

E1= aggregate carpet area of the apartments, construction of which is exempt from tax

E2= aggregate carpet area of the apartments, supply of which is partly exempt and partly taxable, consequent to change of rates of tax on 1st April, 2019, which shall be calculated as under, -

$$E2 = [\text{Carpet area of such apartments}] \times [V_1 / (V_1 + V_2)], -$$

Where,-

V_1 is the total value of supply of such apartments which was exempt from tax; and

V_2 is the total value of supply of such apartments which was taxable

E3 = aggregate carpet area of the apartments, construction of which is not exempt from tax, but have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

T_c^{final} = aggregate of A^{final} in respect of all capital goods used in the project and A^{final} for each capital goods shall be calculated as under,

$$A^{\text{final}} = A \times (\text{number of months for which capital goods is used for the project} / 60)$$

and,-

(a) where value of T_e^{final} exceeds the aggregate of amounts of T_e determined for each tax period under sub-rule (1), such excess shall be reversed by the registered person in **FORM GSTR-3B or through FORM DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or

(b) where aggregate of amounts of T_e determined for each tax period under sub-rule (1) exceeds T_e^{final} , such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

Explanation.- For the purpose of calculation of T_c^{final} , part of the month shall be treated as one complete month.

(3) The amount T_e^{final} and T_c^{final} all be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(4) Where any capital goods are used for more than one project, input tax credit with respect to such capital goods shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (2).

(5) Where any capital goods used for the project have their useful life remaining on the completion of the project, input tax credit attributable to the remaining life shall be availed in the project in which the capital goods is further used;”;

- (iii) the Explanation shall be numbered as “*Explanation 1*” thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:-

“*Explanation 2*: For the purposes of rule 42 and this rule,-

(i) the term “apartment” shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);

(ii) the term “project” shall mean a real estate project or a residential real estate project;

(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);

(iv) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(v) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);

(vi) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(vii) “Commercial apartment” shall mean an apartment other than a residential apartment;

(viii) the term “competent authority” as mentioned in definition of “residential apartment”, means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(ix) the term “Real Estate Regulatory Authority” shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016) by the Central Government or State Government;

(x) the term “carpet area” shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);

(xi) “an apartment booked on or before the date of issuance of completion certificate or first occupation of the project” shall mean an apartment which meets all the following three conditions, namely-

(a) part of supply of construction of the apartment service has time of supply on or before the said date; and

(b) consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and

(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xii) The term “ongoing project” shall have the same meaning as assigned to it in Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part –IVA, No. 601, dated the 29th June, 2017, as amended;

(xiii) The term “project which commences on or after 1st April, 2019” shall have the same meaning as assigned to it in Notification (11/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in Karnataka Gazette, Extraordinary, Part –IVA, No. 601, dated the 29th June, 2017, as amended;”.

5. Insertion of new rule 88A.- After rule 88 of the said rules, the following shall be inserted, namely:-

“88A. Order of utilization of input tax credit.- Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any,

may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:

Provided that, the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully.”.

6. Substitution of rule 100.- For rule 100 of the said rules, the following shall be substituted, namely:-

“100. Assessment in certain cases.- (1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13** and a summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in **FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in **FORM GST DRC-01**, and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in **FORM GST ASMT-15** and summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(3) The order of assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16** and a summary of the order shall be uploaded electronically in **FORM GST DRC-07**.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in **FORM GST ASMT-17**.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.”

7. Substitution of rule 142.- For rule 142 of the said rules, the following shall be substituted, namely:-

“142. Notice and order for demand of amounts payable under the Act.- (1) The proper officer shall serve, along with the

(a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in **FORM GST DRC-01**,

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within fourteen days of detention or seizure of the goods and conveyance, he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section

124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in **FORM GST DRC-08**."

8. Substitution of FORM GST DRC-01.- For **FORM GST DRC-01 of the said rules**, the following FORM shall be substituted, namely:-

"FORM GST DRC - 01 <i>[See rule 100 (2) & 142(1)(a)]</i>											
Reference No:						Date:					
To _____ GSTIN/Temp. ID											
----- Name											
----- Address											
Tax Period -----						F.Y. -----			Act -		
Section / sub-section under which SCN is being issued -											
SCN Reference No. ----						Date ----					
Summary of Show Cause Notice											
Brief facts of the case :											
Grounds :											
Tax and other dues :											
(Amount in Rs.)											
Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											
<div style="text-align: right; margin-right: 50px;"> Signature Name Designation Jurisdiction Address </div>											
Note - Only applicable fields may be filled up. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.".											

9. Substitution of FORM GST DRC-02.- For **FORM GST DRC-02 of the said rules**, the following FORM shall be substituted, namely:-

“FORM GST DRC -02

[See rule 142(1)(b)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period :

F.Y. :

Section /sub-section under which statement is being issued :

SCN Ref. No. -----

Date –

Statement Ref. No. ----

Date -

Summary of Statement :

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Signature
Name
Designation
Jurisdiction
Address

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

10. Substitution of FORM GST DRC-07.- For **FORM GST DRC-07 of the said rules**, the following FORM shall be substituted, namely:-

“FORM GST DRC-07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No. -

Date -

1. Details of order :

(a) Order No. :

(b) Order date :

(c) Financial year :

(d) Tax period: From --- To -----

2. Issues involved :

3. Description of goods / services (if applicable):

Sr. No.	HSN code	Description

4. Section(s) of the Act under which demand is created:

5. Details of demand :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

11. Substitution of FORM GST DRC-08.- For **FORM GST DRC-08** of the said rules, the following shall be substituted, namely:-

“FORM GST DRC - 08
[See rule 142(7)]

Reference No.:

Date:

Summary of Rectification /Withdrawal Order

1. Particulars of order:	
(a) Financial year, if applicable	
(b) Tax period, if any	From --- To ----
(c) Section under which order is passed	
(d) Original order no.	
(e) Original order date	
(f) Rectification order no.	
(g) Rectification order date	
ARN, if applied for rectification	
(i) Date of ARN	

2. Your application for rectification of the order referred to above has been examined ☐

3 It has come to my notice that the above said order requires rectification (Reason for rectification as per attached annexure) ☐

4. The order referred to above (issued under section 129) requires to be withdrawn ☐

5. Description of goods / services (if applicable) :

Sr. No.	HSN code	Description

6. Section of the Act under which demand is created:

7. Details of demand, if any, after rectification :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name
Designation
Jurisdiction
Address

To

_____(GSTIN/ID)
_____(Name)
_____(Address)

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.

Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.”.

12. Substitution of FORM GST ASMT- 13.- For **FORM GST ASMT-13** of the said rules, the following FORM shall be substituted, namely:-

“FORM GST ASMT- 13 <i>[See rule 100(1)]</i>											
Reference No.:						Date:					
To											
_____ (GSTIN/ID)											
_____ Name											
_____ (Address)											
Tax Period :				F.Y. :				Return Type :			
Notice Reference No.:				Date :							
<div style="border: 1px solid black; display: inline-block; padding: 5px 20px;">Act/ Rules Provisions:</div>											
Assessment order under section 62 Assessment Order under Section 62 (Centre’s Assessment order under Section 62)											
Preamble - << standard >>											
The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.											
Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:											
Introduction :											
Submissions, if any :											
Discussions and Findings :											
Conclusion :											
Amount assessed and payable (Details at Annexure):											
(Amount in Rs.)											
Sr. No.	Tax rate	Turnover	Tax period		Act	POS (Place of supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											
Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.											
You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.											
Signature											
Name											
Designation											
Jurisdiction											
Address											
Note -											
Only applicable fields may be filled up.											
Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.											
Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.											

13. Substitution of FORM GST ASMT-15.- In the said rules, for **FORM GST ASMT-15**, the following FORM shall be substituted, namely:-

“FORM GST ASMT - 15

[See rule 100(2)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

SCN reference no. :

Date :

Centre's Assessment order under section 63

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

OR

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period as your registration has been cancelled under sub-section (2) of section 29 with effect from-----

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ----- date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

Note -

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

14. Substitution of FORM GST ASMT-16.- In the said rules, for **FORM GST ASMT-16**, the following FORM shall be substituted, namely:-

“FORM GST ASMT – 16

[See rule 100(3)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

Centre’s Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown----- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods.

Therefore, I proceed to assess the tax due on such goods as under:

Introduction :

Discussion & finding :

Conclusion :

Amount assessed and payable (details at Annexure) :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

Note –

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if demand is created under IGST Act.”

15. Amendment of FORM GST CPD-02.- In **FORM GST CPD-02** of the said rules, for the table and Note below the table, the following table and Note shall be substituted, namely:-

"Sr. No.	Offence	Act	Compounding amount (Rs.)
(1)	(2)	(3)	(4)

Note:- (1) In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.

(2) This amount will be deposited under minor head "Other".

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

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c,
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಮೇ ೨೮, ೨೦೧೯ (ಜ್ಯೇಷ್ಠ ೭, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೪೧೯
Part-IVA	Bengaluru, Tuesday, May 28, 2019 (Jyesta 7, Shaka Varsha 1940)	No. 419

FINANCE SECRETARIAT

NOTIFICATION (4-C/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 28/05/2019

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka, hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Fourth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the twenty third day of April, 2019.

2. Amendment of rule 23.-In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:-

“Provided further that, all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”

3. Amendment of rule 62.- In rule 62 of the said rules,-

(a) in the heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

(b) for sub-rule (1), the following shall be substituted, namely:-

“(1) Every registered person paying tax under section 10 or paying tax by availing the benefit of the Government of Karnataka Notification (02/2019) No. FD 48 CSL 2017,

dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.222, dated the 7th March, 2019 shall-

- (i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and
 - (ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year.
 - (iii) electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.”;
- (c) in sub-rule (2), for the words, brackets and figure “return under sub-rule (1) shall discharge his liability towards tax, interest, penalty, fees or any other amount”, the words, brackets and figure, “statement under sub-rule (1) shall discharge his liability towards tax or interest” shall be substituted;
- (d) in sub-rule (4),-
- (i) after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “or by availing the benefit of the Government of Karnataka Notification (02/2019) No. FD 48 CSL 2017, dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 222, dated the 7th March, 2019” shall be inserted;
 - (ii) in the Explanation,-
- (A) after the words “not be eligible to avail”, the word “of” shall be omitted;
 - (B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of the Government of Karnataka Notification (02/2019) No. FD 48 CSL 2017, dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 222, dated the 7th March, 2019” shall be inserted;
- (e) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR- 4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;
- (f) after sub-rule (5), the following shall be inserted, namely:-
- “(6) A registered person who ceases to avail the benefit of the Government of Karnataka Notification (02/2019) No. FD 48 CSL 2017, dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 222, dated the 7th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.”

4. Insertion of Form GST CMP – 08.- After FORM GST CMP-07 of the said rules, the following form shall be inserted, namely:-

“Form GST CMP - 08*[See rule 62]***Statement for payment of self-assessed tax**

Financial Year				
Quarter				

1.	GSTIN															
2.	(a)	Legal name	<Auto>													
	(b)	Trade name	<Auto>													
	(c)	ARN	<Auto> (After filing)													
	(d)	Date of filing	<Auto> (After filing)													

3. Summary of self-assessed liability

(net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place :

Name of Authorised Signatory

Date:

Designation/Status

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Karnataka Goods and Services Tax Act, 2017 or by availing the benefit of Notification (02/2019)No. FD 48 CSL 2017 dated the 7th March 2019 shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter."

5. Amendment of FORM GST REG-01.- In FORM GST REG-01 of the said rules, after instruction number 16, the following instruction shall be inserted, namely:-

"17. Taxpayers who want to pay tax by availing benefit of Notification (02/2019)No. FD 48 CSL 2017 dated the 7th March 2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form."

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

NETRAPRABHA M. DHAYAPULE

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಜುಲೈ ೨೬, ೨೦೧೯ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೬೪೭
Part-IVA	Bengaluru, Friday, July 26, 2019 (Shravana 4, Shaka Varsha 1940)	No. 647

FINANCE SECRETARIAT

NOTIFICATION (4-D/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 26/07/2019

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka, hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Fifth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 28th day of June, 2019.

2. Insertion of New Rule 10A.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after Rule 10, the following Rule shall be inserted, namely:-

“10A. Furnishing of Bank Account Details.- After a certificate of registration in **FORM GST REG-06** has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under Rule 12 or, as the case may be Rule 16, shall as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under Section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account, or any other information, as may be required on the common portal in order to comply with any other provision.”

3. Amendment of Rule 21.- In Rule 21 of the said rules, after clause (c), the following clause shall be inserted, namely:-

“(d) violates the provision of Rule 10A.”

4. Insertion of New Rule 32A.- After Rule 32 of the said rules, the following new rule shall be inserted, with effect from the 1st day of July, 2019, namely: -

“32A. Value of supply in cases where Kerala Flood Cess is applicable.- The value of supply of goods or services or both on which Kerala Flood Cess is levied under clause 14 of the Kerala Finance Bill, 2019 shall be deemed to be the value determined in terms of Section 15 of the Act, but shall not include the said cess.”

5. Amendment of Rule 46.- In Rule 46 of the said rules, after the fifth proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:-

“Provided also that the Government may, by notification, on the recommendations of the Council and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.”

6. Amendment of Rule 49.- In Rule 49 of the said rules, after the third proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:-

“Provided also that the Government may, by notification, on the recommendations of the Council and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code.”

7. Amendment of Rule 66.- In Rule 66 of the said rules, in sub-rule (2),-

- (a) for the words, letters and figures “suppliers in Part C of **FORM GSTR-2A** and **FORM- GSTR-4A**” the word “deductees” shall be substituted;
- (b) the words “the due date of” shall be omitted; and
- (c) after the word, letters and figure “**FORM GSTR-7**” the words “for claiming the amount of tax deducted in his electronic cash ledger after validation” shall be inserted.

8. Amendment of Rule 67.- In Rule 67 of the said rules, in sub-rule (2),-

- (a) the words, letters and number “in Part C of **FORM GSTR-2A**” shall be omitted;
- (b) the words “the due date of” shall be omitted; and
- (c) after the word, letters and figure “**FORM GSTR-8**” the words “for claiming the amount of tax collected in his electronic cash ledger after validation” shall be inserted.

9. Amendment of Rule 87.- In Rule 87 of the said rules, -

- (a) in sub-rule (2), the second proviso shall be omitted.
- (b) in sub-rule (9),-
 - (i) the words, letters and figures “in **FORM GSTR-02**” shall be omitted;
 - (ii) the words and figures “in accordance with the provisions of rule 87” shall be omitted.
- (c) after sub-rule (12), with effect from a date to be notified later, the following sub-rule shall be inserted, namely:-

“(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in **FORM GST PMT-09**.”

10. Amendment of Rule 91.- In Rule 91 of the said rules, in sub-rule (3), with effect from a date to be notified later, at all the places where they occur, for the words “payment advice”, the words “payment order” shall be substituted.

11. Amendment of Rule 92.- In Rule 92 of the said rules, with effect from a date to be notified later,-

- (a) in sub-rule (4), at all the places where they occur, for the words “payment advice”, the words “payment order” shall be substituted;
- (b) in sub-rule (4), after the words “application for refund”, the words “on the basis of a consolidated payment advice” shall be inserted;
- (c) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(4A) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (4).”
- (d) in sub-rule (5), for the words “an advice”, the words “a payment order” shall be substituted.

12. Amendment of Rule 94.- In Rule 94 of the said rules, with effect from a date to be notified later, for the words “payment advice”, the words “payment order” shall be substituted.

13. Insertion of New Rule 95A.- After Rule 95 of the said rules, with effect from the 1st day of July, 2019, the following new rule shall be inserted, namely: -

“95A. Refund of taxes to the retail outlets established in departure area of an International Airport beyond immigration counters making tax free supply to an outgoing international tourist.-

- (1) Retail outlet established in departure area of an International Airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.
- (2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in FORM GST RFD- 10B on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, along with concerned purchase invoice shall be submitted along with the refund application.

- (4) The refund of tax paid by the said retail outlet shall be available if,-
- (a) the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;
 - (b) the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;
 - (c) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and
 - (d) such other restrictions or conditions, as may be specified, are satisfied.
- (5) The provisions of Rule 92 shall, mutatis mutandis, apply for the sanction and payment of refund under this Rule.

Explanation.- For the purposes of this Rule, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.”

14. Amendment of Rule 128.- In Rule 128 of the said Rule,-

- (a) in sub-rule (1), after the words “receipt of a written application,” the words “or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,” shall be inserted;
- (b) in sub-rule (2),-
 - (i) after the words “All applications from interested parties on issues of local nature” the words, “or those forwarded by the Standing Committee” shall be inserted;
 - (ii) after the words “the State level Screening Committee and the Screening Committee shall,” the words “within two months from the date of receipt of a written application, or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,” shall be inserted.

15. Amendment of Rule 129.- In Rule 129 of the said rules, in sub-rule (6), for the word “three” used in the phrase “shall complete the investigation within a period of three months”, the word “six” shall be substituted.

16. Amendment of Rule 132.- In Rule 132 of the said rules, in sub-rule (1), before the words “Director General of Anti-profiteering” the word “Authority,” shall be inserted.

17. Amendment of Rule 133.- In Rule 133 of the said rules,-

- (a) in sub-rule (1), for the word “three” the word “six” shall be substituted;
- (b) after sub-rule (2), the following sub-rule shall be inserted, namely:-
“(2A) The Authority may seek the clarification, if any, from the Director General of Anti Profiteering on the report submitted under sub-rule (6) of rule 129 during the process of determination under sub-rule (1).”;
- (c) in sub-rule (3), in clause (c), after the words “fifty percent of the amount determined under the above clause”, the words “along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of deposit of such amount” shall be inserted;
- (d) in sub-rule (3), in the Explanation, after the words “the expression, “concerned State” means the State”, the words, “or Union Territory” shall be inserted;
- (e) after sub-rule (4), the following sub-rule shall be inserted, namely:-
“(5) (a) Notwithstanding anything contained in sub-rule (4), where upon receipt of the report of the Director General of Anti-profiteering referred to in sub-rule (6) of rule 129, the Authority has reasons to believe that there has been contravention of the provisions of Section 171 in respect of goods or services or both other than those covered in the said report, it may, for reasons to be recorded in writing, within the time limit specified in sub-rule (1), direct the Director General of Anti-profiteering to cause investigation or inquiry with regard to such other goods or services or both, in accordance with the provisions of the Act and these rules.
(b) The investigation or enquiry under clause (a) shall be deemed to be a new investigation or enquiry and all the provisions of rule 129 shall mutatis mutandis apply to such investigation or enquiry.”

18. Amendment of Rule 138.- In Rule 138 of the said rules, in sub-rule (10),-

- (a) in the Table, in column (3), against serial no. 1 to serial no. 4, after the words “Over Dimensional Cargo”, the words “or multimodal shipment in which at least one leg involves transport by ship” shall be inserted;
- (b) after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry.”

19. Amendment of Rule 138E.- In Rule 138E of the said rules, in sub-clause (a),-

- (a) after the words “being a person paying tax under section 10” the words and figures “or availing the benefit of notification of the Government of Karnataka Notification No. FD 48 CSL 2017 (02/2019), dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part IV A, *vide* number 222, dated the 7th March, 2019,” shall be inserted;
- (b) for the word “returns” the words, letters and figures “statement in **FORM GST CMP-08**” shall be substituted;
- (c) for the words “tax periods” the word “quarters” shall be substituted.

20. Amendment of FORM GST REG-01.- In **FORM GST REG-01** of the said rules, in the Table appended to “List of Documents to be uploaded”, against serial No. 4, in the heading, after the words “Bank Account Related Proof”, the words, “where details of such Account are furnished:” shall be inserted.

21. Amendment of FORM GST REG-07.- In **FORM GST REG-07** of the said rules, in PART-B, after entry 12, the following entry shall be inserted, namely:-

“12A. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Details of Bank Account 1																								
Account Number																								
Type of Account							IFSC																	
Bank Name																								
Branch Address	To be auto-populated (Edit mode)																							

Note-Add more bank accounts”.

22. Amendment of FORM GST REG-12.- In **FORM GST REG-12** of the said rules, after entry 12, the following entry shall be inserted, namely:-

“13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Details of Bank Account 1															
Account Number															
Type of Account							IFSC								
Bank Name															
Branch Address	To be auto-populated (Edit mode)														

Note-Add more bank accounts”.

23. Substitution of FORM GSTR-4.-For **FORM GSTR-4** of the said rules, the following form shall be substituted, namely:-

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sr. No.	Type of supply(Outward/ Inward)	Rate of tax (%)	Value	Amount of tax			
				Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
		Total		<Auto>	<Auto>	<Auto>	<Auto>

7. TDS/TCS Credit received

GSTIN of Deductor / e-commerce operator	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

8. Tax, interest, late fee payable and paid

Sr. No.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid (Through FORM GST CMP-08)	Balance amount of tax payable, if any (3-4)	Interest payable	Interest paid	Late fee payable	Late fee paid
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<Auto>	<Auto>	<Auto>				
2.	Central tax	<Auto>	<Auto>	<Auto>				
3.	State/UT tax	<Auto>	<Auto>	<Auto>				
4.	Cess	<Auto>	<Auto>	<Auto>				

9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Place
Date

Signature of Authorised Signatory
Name of Authorised Signatory
Designation /Status

Instructions:-

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
 - (b) TDS: Tax Deducted at Source
 - (c) TCS : Tax Collected at Source
2. The details in FORM GSTR-4, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
3. Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
4. Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
 - (i) Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
 - (ii) Table 4B to capture inward supplies from registered supplier attracting reverse charge;
 - (iii) Table 4C to capture supplies from unregistered supplier;
 - (iv) Table 4D to capture import of services.
5. Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in FORM GST CMP-08 during the financial year.
6. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.”

24. Amendment of FORM GSTR-9.- In FORM GSTR-9 of the said rules,-

- (a) in the Table, in serial No. 8, in column 2, in row C, for the words and figures “to September, 2018”, the figures and word “2018 to March 2019” shall be substituted;
- (b) in the Table, in Pt. V, in column 2, in the heading, for the words and letters “previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier”, the letters, figures and words “FY 2017-18 declared in returns between April 2018 till March 2019” shall be substituted;
- (c) in instructions, serial No. 3 shall be omitted;
- (d) in instructions, in serial No. 4, after the sentence ending with “declared in this part.”, the following words, letters and figures shall be inserted, namely:-
“It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.”
- (e) In the instructions, in serial No. 5, in the Table, in column 2,-
- (i) against serial No. 8A, after the words, letters and figures “corresponding suppliers in their FORM GSTR-1.”, the following words, letters and figures shall be inserted, namely:-
“It may be noted that the FORM GSTR-2A generated as on the 1st May, 2019 shall be auto-populated in this table.”;
- (ii) against serial No. 8C, for the words “to September 2018”, the figures and words “2018 to March 2019” shall be substituted;
- (f) in the instructions, in serial No. 7,-
- (i) for the words, letters, brackets and figures “of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier”, the words and figures “between April 2018 to March 2019” shall be substituted;
- (ii) in the Table, in column 2-
 - (A) against serial No. 10 & 11, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted;
 - (B) against serial No. 12, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted; and
 - (C) against serial No. 13, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted.

25. Insertion of New FORM GST PMT -09.- After **FORM GST PMT -07** of the said rules, with effect from a date to be notified later, the following form shall be inserted, namely:-

FORM GST PMT -09*[See rule 87(13)]***Transfer of amount from one account head to another in electronic cash ledger**

1.	GSTIN	
2.	(a) Legal name	<Auto>
	(b) Trade name, if any	<Auto>
3.	ARN	
4.	Date of ARN	

5. Details of the amount to be transferred from one account head to another
(Amount in Rs.)

Amount to be transferred from			Amount to be transferred to		
Major head	Minor head	Amount available	Major Head	Minor head	Amount transferred
1	2	3	4	5	6
<Central tax, State/ UT tax, Integrated tax, Cess>	Tax		<Central tax, State / UT tax Integrated tax, Cess>	Tax	
	Interest			Interest	
	Penalty			Penalty	
	Fee			Fee	
	Others			Others	
	Total			Total	

6. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place

Signature

Name of Authorized Signatory

Date

Designation /Status

Instructions -

1. Major head refers to - Integrated tax, Central tax, State/UT tax and Cess.
2. Minor head refers to – tax, interest, penalty, fee and others.
3. The form may be filled up if amount from one major / minor head is intended to be transferred to another major/minor head. Minor head for transfer of amount may be same or different.
4. The amount from one minor head can also be transferred to another minor head under the same major head.
5. Amount can be transferred from the head only if balance under that head is available at the time of transfer.

26. Amendment of FORM GST RFD-05.- In **FORM GST RFD-05** of the said rules, with effect from a date to be notified later,-

- (a) in Line 3 for the word “Advice”, the word “order” shall be substituted;
- (b) in Line 4 for the word “Advice”, the word “order” shall be substituted;
- (c) in Line 6, for the words and letters “To <Centre>PAO/ Treasury/ RBI/ Bank”, the words and letters “To PAO, CBIC” shall be substituted.

"FORM GST RFD-10 B

[See rule 95A]

Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)

1. GSTIN:
2. Name:
3. Address:
4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY>
5. Amount of Refund Claim: <INR><In Words>
6. Details of inward supplies of goods received and corresponding outward supplies:

[illegible]

- | | | |
|------------------------|--|--|
| | | |
| 7. Refund applied for: | | |

Central Tax	State/UT Tax	Integrated Tax	Cess	Total
<Total>	<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:

- i. Bank Account Number
- ii. Bank Account Type
- iii. Name of the Bank
- iv. Name of the Account Holder/Operator
- v. Address of Bank Branch
- vi. IFSC
- vii. MICR

9. Declaration:

I _____ as an authorized representative of _____(Name of Duty Free Shop/Duty Paid Shop – retail outlet) hereby solemnly affirm and declare that,-

- (i) refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application.

- (ii) the information given herein above is true and correct to the best of my knowledge and belief.

Date: _____ Signature of Authorized Signatory: _____

Place: _____ Name: _____

Designation / Status

Instructions:

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:
 - a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);
 - b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;
 - c) Copy of the returns for the period for which application is being filed.

28. Substitution of FORM GST DRC-03.-For **FORM GST DRC-03** of the said rules, the following FORM shall be substituted, namely:-

“FORM GST DRC- 03
[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN		
2.	Name	< Auto>	
3.	Cause of payment	<< drop down>> Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)	
4.	Section under which voluntary payment is made	<< drop down>>	
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No.	Date of issue
6.	Financial Year		
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)		

Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12

8. Reasons, if any - << Text box>>

9. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name
Designation / Status
Date – ”.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ 30, 2019 (ಅಶ್ವಯುಜ 08, ಶಕ ವರ್ಷ 1940)	ನಂ. 819
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 819

FINANCE SECRETARIAT

NOTIFICATION (4-DA/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby appoints the 24th day of September, 2019, as the date on which the provisions of rules 10, 11, 12 and 26 of the Karnataka Goods and Services Tax (Fifth Amendment) Rules, 2019 [Notification (4-D/2019) No. FD 47 CSL 2017, dated the 26th July, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 647, dated the 26th July, 2019], shall come and shall be deemed to have come into force.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಡಿಸೆಂಬರ್ ೨೧, ೨೦೧೯ (ಮಾರ್ಗಶಿರ ೩೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೦೭೮
Part-IVA	Bengaluru, Saturday, December 21, 2019 (Margashira 30, Shaka Varsha 1940)	No. 1078

FINANCE SECRETARIAT

NOTIFICATION (4-DB/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 21/12/2019

In exercise of the powers conferred by rule 5 of the Karnataka Goods and Services Tax (Fifth Amendment) Rules, 2019, made vide Notification (4-D/2019) No. FD 47 CSL 2017, dated the 26th July, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.647, dated the 26th July, 2019, the Government, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೦೪, ೨೦೧೯ (ಭಾದ್ರಪದ ೧೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೪೪
Part-IVA	Bengaluru, Wednesday, September 04, 2019 (Bhadrapada 13, Shaka Varsha 1940)	No. 744

FINANCE SECRETARIAT

NOTIFICATION (4-E/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 04/09/2019

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka, hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Sixth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 18th day of July 2019.

2. Amendment of rule 12.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, in sub-rule (1A),-

(a) after the words "A person applying for registration to", the words "deduct or" shall be inserted;

(b) after the words "in accordance with the provisions of", the words and figures "section 51, or, as the case may be," shall be inserted.

3. Amendment of rule 46.- In rule 46, of the said rules, in the fourth proviso, with effect from the 1st day of September, 2019, after the words "Provided also that a registered person", the words "other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens," shall be inserted.

4. Amendment of rule 54.- In rule 54 of the said rules, after sub-rule (4), with effect from the 1st day of September, 2019, the following sub-rule shall be inserted, namely:-

"(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46:

Provided that, the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure."

5. Insertion of new rule 83B.- After rule 83A of the said rules, with effect from such date as may be notified by the Government, the following rule shall be inserted, namely:-

"83B. Surrender of enrolment of goods and services tax practitioner.- (1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in **FORM GST PCT-06**, at the common portal, either directly or through a facilitation centre notified by the Commissioner.

(2) The Commissioner, or an officer authorized by him, may after causing such enquiry as deemed fit and by order in **FORM GST PCT-07**, cancel the enrolment of such practitioner."

6. Amendment of rule 138E.- In rule 138E of the said rules, in the first proviso,-

- (a) after the words “Provided that the Commissioner may,” the words, letters and figures “on receipt of an application from a registered person in **FORM GST EWB-05**,” shall be inserted;
- (b) after the words “reasons to be recorded in writing, by order” the words, letters and figures “in **FORM GST EWB-06**” shall be inserted.

7. Insertion of new FORM GST PCT-06 and FORM GST PCT -07.- After **FORM GST PCT -05** of the said rules, with effect from such date as may be notified by the Government, the following forms shall be inserted, namely:-

“FORM GST PCT-06 [See rule 83B]	
APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER	
1. GSTP Enrolment No.	
2. Name of the GST Practitioner	<Auto Populated>
3. Address	<Auto Populated>
4. Date of effect of cancellation of enrolment	
I hereby request for cancellation of enrolment as GST Practitioner for the reason(s) noted below: 1. 2. 3. <p style="text-align: center;">DECLARATION</p> The above declaration is true and correct to the best of my knowledge and belief. I undertake that I shall continue to be liable for my actions as GST Practitioner before such cancellation. <div style="text-align: right;">(SIGNATURE)</div> Place: Date:	

FORM GST PCT-07 [See rule 83B]	
ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER	
1. GSTP Enrolment No.	
2. Name of the GST Practitioner	<Auto Populated>
3. Address	<Auto Populated>
4. No. and Date of application	
5. Date of effect of cancellation of enrolment	
<p style="text-align: center;">DECLARATION</p> This is to inform you that your enrolment as GST Practitioner is hereby cancelled with effect from <div style="text-align: right;">(SIGNATURE)</div> Place: Date: ”.	

8. Amendment of FORM GST RFD-01.- In **FORM GST RFD-01** of the said rules, in Annexure 1, for **Statement 5B**, the following Statement shall be substituted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice/ Credit Note/ Debit Note)	Integrated Tax	Central Tax	State Tax /Union territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”.

9. Amendment of FORM GST RFD-01A.- In **FORM GST RFD-01A** of the said rules, in Annexure 1, for **Statement 5B**, the following Statement shall be substituted, namely:-

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice/ Credit Note/ Debit Note)	Integrated Tax	Central Tax	State Tax /Union territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”.

10. Insertion of FORM GST EWB-05 and FORM GST EWB-06.- After **FORM GST EWB-04** of the said rules, the following forms shall be inserted, namely:-

“FORM GST EWB-05

[See rule 138 E]

Application for unblocking of the facility for generation of E-Way Bill

1	GSTIN	<Auto>
2	Legal Name	<Auto>
3	Trade Name	<Auto>
4	Address	<Auto>
5	Facility of furnishing of information in Part A of FORM GST EWB 01 (i.e. facility for generation of E-Way Bill) blocked w.e.f.	<Auto>
6	Reasons of unblocking of facility for generation of E- Way Bill	<User input>
(i)		
(ii)		
(iii)		
7	Expected date for filing of returns for the period under default	<User input>

8. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory
Name
Designation /Status

Date:

Place:

FORM GST EWB - 06

[See rule 138 E]

Reference No.:

Date:

To

_____ GSTIN

----- Name

_____ Address

Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill

Application ARN:

Date:

The facility for generation of E- Way Bill was blocked in respect of the aforementioned registered person w.e.f. ----- in terms of rule 138E of the Karnataka Goods and Services Tax Rules, 2017.

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby accept the application and order for unblocking of the facility for generation of E-Way Bill on the following grounds:

- 1.
- 2.

Please note that the system will block the facility for generation of E-Way Bill after _____(date) if the registered person continues to be defaulter in terms of rule 138E of the Karnataka Goods and Services Tax Rules, 2017.

OR

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby reject the application for unblocking the facility for generation of E-Way Bill on following grounds:

- 1.
- 2.

Signature:**Name:****Designation:****Jurisdiction:****Address:****Note:** Separate document may be attached for detailed order / reason(s).".

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

K. SAVITHRAMMAUnder Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ 30, 2019 (ಕಾರ್ತಿಕ 08, ಶಕ ವರ್ಷ 1940)	ನಂ. 958
Part-IVA	Bengaluru, Wednesday, October 30, 2019 (Karthika 08, Shaka Varsha 1940)	No. 958

FINANCE SECRETARIAT

NOTIFICATION (4-F/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 30/10/2019

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Seventh Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 9th day of October 2019.

2. Amendment of rule 21A.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A,-

(1) in sub-rule (3), the following explanation shall be inserted, namely:-

“Explanation.-For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.”;

(2) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.”.

3. Amendment of rule 36.- In rule 36 of the said rules, after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 percent of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.”.

4. Amendment of rule 61.- In rule 61 of the said rules,-

(1) for sub-rule (5), the following sub-rule shall be substituted, with effect from the 1st July, 2017, namely:-

“(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 or in **FORM GSTR-2** under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Commissioner may, by notification, specify, be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that where a return in **FORM GSTR-3B** is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in **FORM GSTR-3**.”;

(2) sub-rule (6) shall be omitted with effect from the 1st July, 2017.

5. Amendment of rule 83A.- In rule 83A of the said rules, in sub-rule (6), for clause (i), the following clause shall be substituted, namely:-

“(i) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule.”

6. Amendment of rule 91.-In rule 91 of the said rules,-

(1) in sub-rule (3),with effect from the 24th September, 2019, after the words “application for refund”, the words “on the basis of a consolidated payment advice:” shall be inserted;

(2) after the sub-rule (3),with effect from the 24th September, 2019, the following sub-rule shall be inserted, namely:-

“(4) The Central Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).”

7. Amendment of rule 97.-In rule 97 of the said rules, -

(1) after sub-rule (7), with effect from the 1st July, 2017, the following sub-rule shall be inserted, namely,-

“(7A) The Committee shall make available to the Board 50 percent of the amount credited to the Fund each year, for publicity or consumer awareness on Goods and Services Tax, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.”;

(2) in sub-rule (8), with effect from the 1st July, 2017, clause (e) shall be omitted.

8. Amendment of rule 117.-In rule 117 of the said rules, -

(1) in sub-rule (1A) for the figures, letters and word “31st March, 2019”, the figures, letters and word “31st December, 2019” shall be substituted;

(2) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso for the figures, letters and word “30th April, 2019”, the figures, letters and word “31st January, 2020” , shall be substituted.

9. Amendment of rule 142.-In rule 142 of the said rules, -

(1) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) The proper officer shall, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, shall communicate the details of any tax, interest and penalty as ascertained by the said officer, in **Part A** of **FORM GST DRC-01A**.”;

(2) in sub-rule (2), after the words “in accordance with the provisions of the Act”, the words, figures and brackets “, whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A),” shall be inserted;

(3) after sub-rule (2), the following sub-rule shall be inserted, namely:-

“(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in **Part B** of **FORM GST DRC-01A**.” .

10. Insertion of FORM GST DRC-01A.-In the said rules, after **FORM GST DRC-01**, the following form shall be inserted, namely:-

“FORM GST DRC-01A Intimation of tax ascertained as being payable under section 73(5)/74(5) [See rule 142 (1A)] Part A					
No.: Date: Case ID No. To GSTIN..... Name..... Address.....					
Sub.: Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5) – reg.					
Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:					
Act	Period	Tax			
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					
The grounds and quantification are attached / given below: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>					
<p>You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by ,failing which Show Cause Notice will be issued under section 73(1).</p> <p>You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by ,failing which Show Cause Notice will be issued under section 74(1).</p> <p>In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form</p> <div style="text-align: right; margin-top: 20px;"> Proper Officer Signature..... Name..... Designation..... </div> <div style="text-align: right; margin-top: 20px;"> <div style="border: 1px solid black; padding: 2px 5px; display: inline-block;">Upload Attachment</div> </div>					

Part B**Reply to the communication for payment before issue of Show Cause Notice
[See Rule 142 (2A)]**

No.:

Date:

To

Proper Officer,

Wing / Jurisdiction.

***Sub.: Case Proceeding Reference No.....- Payment/Submissions in
response to liability intimated under Section 73(5)/74(5) – reg.***

Please refer to Intimation ID..... in respect of Case ID.....vide
which the liability of tax payable as ascertained under section 73(5) / 74(5) was
intimated.

In this regard,

- A. this is to inform that the said liability is discharged partially to the extent of
Rs. throughand the submissions regarding
remaining liability are attached / given below:

OR

- B. the said liability is not acceptable and the submissions in this regard are
attached / given below:

Authorised Signatory

Name.....

GSTIN.....

Address.....

Upload Attachment".

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಡಿಸೆಂಬರ್ ೧೧, ೨೦೧೯ (ಮಾರ್ಗಶಿರ ೨೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೦೫೩
Part-IVA	Bengaluru, Wednesday, December 11, 2019 (Margashira 20, Shaka Varsha 1940)	No. 1053

FINANCE SECRETARIAT

NOTIFICATION (4-G/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 10/12/2019

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), and on the recommendation of the G.S.T. council the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Eighth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the 14th day of November 2019.

2.Amendment of FORM GST RFD-01.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in **FORM GST RFD-01**, in Annexure 1,

(1) for **Statement 1A**, the following Statement shall be substituted, namely:-

“Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to Section 54(3)]

S l. N o.	Details of documents of inward supplies received of inputs received						Tax paid on inward supplies				Details of documents of outward supplies issued					Tax paid on outward supplies		
	Type of Inward Supply	GSTIN of Supplier/Self GSTIN	Type of Document	No. /B/E	Port Code	Date	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Type of Outward Supply	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
											B2B/B2C							”;

(2) for **Statement 2**, the following Statement shall be substituted, namely:-

“Statement 2 [rule 89(2)(c)]

Refund Type: Export of services with payment of tax (accumulated ITC)

Sr. No.	Document Details					Integrated Tax	Cess	BRC/ FIRC		
	Type of Document	No.	Date	Value	Taxable value			No.	Date	Value
1	2	3	4	5	7	8	9	10	11	12
										”;

(3) for **Statement 3**, the following Statement shall be substituted, namely:-**“Statement 3 [rule 89(2)(b) and rule 89(2)(c)]**

Refund Type: Export without payment of tax (accumulated ITC)

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC		
	Type of Document	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date	Value
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

(4) for **Statement 4**, the following Statement shall be substituted, namely:-**“Statement 4 [rule 89(2)(d) and rule 89(2)(e)]**

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN of recipient	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									”;

(5) after **Statement 4**, the following Statement shall be inserted, namely:-**“Statement 4A**

Refund by SEZ on account of supplies received from DTA – With payment of tax

GSTIN of Supplier	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									”;

(6) for **Statement 5**, the following Statement shall be substituted, namely:-

“Statement 5 [rule 89(2)(d) and rule 89(2)(e)]
Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

Sr. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	Type of Document	No.	Date	Value		No.	Date
1	2	3	4	5	6	7	8
							” ,”

(7) for **Statement 5B**, the following Statement shall be substituted, namely:-

“Statement 5B [rule 89(2)(g)]
Refund Type: On account of deemed exports claimed by supplier

Sl. No.	Document details of inward supplies in case refund is claimed by Supplier				Tax paid			
	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement 5B [rule 89(2)(g)]
Refund Type: On account of deemed exports claimed by recipient

Sl. No.	Document details of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of Supplier	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									” ,”

(8) for **Statement 6**, the following Statement shall be substituted, namely:-

“Statement 6 [rule 89(2)(j)]
Refund Type: On account of change in POS (inter-state to intra-state and vice versa)

Document Type B2C/Registered	Receipt GSTIN/UIN	Name (in case of B2C)	Document Details				
			Type of Document	No.	Date	Value	Taxable Value
1	2	3	4	5	6	7	8

Details of documents covering transaction considered as intra –State / inter-State transaction earlier					
Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
9	10	11	12	13	14

Transaction which were held inter State / intra-State supply subsequently					
Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
15	16	17	18	19	20
					”.

3. Amendment of FORM GSTR-9.- In the said rules,in **FORM GSTR-9**,

(1) in the Table,-

(a) in serial number 8C, in column 2,-

(i) before the letters and words “ITC on inward supplies”,the word, letters and figures“For FY 2017-18” shall be inserted;

(ii) after the entries ending with the words and figures, “April 2018 to March 2019”, the following entries shall be inserted, namely :-

“For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019”;

(b) in Pt. V,-

(i) before the words “Particulars of the transactions”, the word, letters and figures “For FY 2017-18” shall be inserted;

(ii) after the heading ending with the words and figures “April 2018 till March 2019”, the following entries shall be inserted, namely :-

“For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019”;

(2) in the instructions,

(a) for paragraph 2, the following paragraph shall be substituted, namely: -

“2. It is mandatory to file all **FORM GSTR-1** and **FORM GSTR-3B** for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.”;

(b) in paragraph 4, -

(i) before the words, “It may be noted”, the word,letters and figures “For FY 2017-18,” shall be inserted;

(ii) after the words,letters and figures, “that additional liability for the FY 2017-18”, the letters and figures “or FY 2018-19” shall be inserted;

(iii) after the words, “taxpayers cannot claim input tax credit”, the words, letters and figures “unclaimed during FY 2017-18”, shall be omitted;

(iv) in the Table, in second column ,-

(I) in serial number 4I, after the entries ending with the words “filling up these details.”,the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.”;

- (II) in serial number 4J, after the entries ending with the words “filling up these details.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;

- (III) in serial number 4K & 4L, after the entries ending with the words “filling up these details.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.”;

- (IV) in serial number 5D, 5E and 5F, after the entries ending with the words, figures and brackets “under Non-GST supply (5F).”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the “exempted” row only.”;

- (V) in serial number 5H, after the entries ending with the words “filling up these details.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.”;

- (VI) in serial number 5I, after the entries ending with the words “filling up these details.”, the following entries shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;

- (VII) in serial number 5J & 5K, after the entries ending with the words “filling up these details.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.”;

- (c) in paragraph 5, in the Table, in second column, -

- (i) in serial number 6B, after the entries ending with the words, figure, brackets and letter “under 6(H) below.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.”;

- (ii) in serial number 6C and serial number 6D, after the entries ending with the words “filling up these details.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.

For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.”;

- (iii) in serial number 6E, after the entries ending with the words “filling up these details.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only.”;

- (iv) in serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, after the entries ending with the words, figures and letters “in 7E of **FORM GSTR-9**.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.”;

- (v) in serial number 8A,-

(I) for the letters and figures, “FY 2017-18”, the words “the financial year for which the return is being for” shall be substituted;

(II) before the words, “It may be noted”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(III) after the entries ending with the words “auto-populated in this table.”, the following entries shall be inserted, namely:-

“For FY 2018-19, It may be noted that the **FORM GSTR-2A** generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

- (vi) in serial number 8B, after the entries ending with the words “be auto-populated here.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).” ;

- (vii) in serial number 8C,-

(I) before the words, “Aggregate value of”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(II) after the entries ending with the words “shall be declared here.”, the following entries shall be inserted, namely:-

“For FY 2018-19, Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.”;

(III) after the entries ending with the words “for filling up these details.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

- (viii) in serial number 8D, after the entries ending with the words “shall be negative.”, the following entries shall be inserted, namely:-

“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).” ;

- (d) in paragraph 7,-

(i) before the words and letter “Part V consists”, the word, letters and figures “For FY 2017-18,” shall be inserted;

(ii) after the entries ending with the words and figures “April 2018 to March 2019”, the following entries shall be inserted, namely:-

“For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2019 to September 2019.”;

(iii) in the Table, in second column ,-

(I) in serial number 10 & 11,

- (1.) before the words, "Details of additions", the word, letters and figures, "For FY 2017-18," shall be inserted;
- (2.) after the entries ending with the words "shall be declared here.", the following entries shall be inserted, namely:-
 "For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2019 to September 2019 shall be declared here.";

(II) in serial number 12,

- (1.) before the words, "Aggregate value of", the word, letters and figures, "For FY 2017-18," shall be inserted;
- (2.) after the entries ending with the words "filling up these details.", the following entries shall be inserted, namely:-
 "For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.";

(III) in serial number 13, –

- (1.) before the words, "Details of ITC for", the word, letters and figures, "For FY 2017-18," shall be inserted;
- (2.) after the entries ending with the words, letters and figures "annual return for FY 2018-19.", the following entries shall be inserted, namely:-
 "For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.";

(e) in paragraph 8, in the Table, in second column, –

- (i) in serial number 15A, 15B, 15C and 15D, after the words and letters "details of non-GST refund claims.", the words and figures "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table." shall be inserted;
- (ii) in serial number 15E, 15F and 15G, after the words "shall be declared here.", the words, letters and figures "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table." shall be inserted;
- (iii) in serial number 16A, after the words "filling up these details.", the words, letters and figures "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table." shall be inserted;
- (iv) in serial number 16B and serial number 16C, after the words "shall be declared here.", the words, letters and figures "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table." shall be inserted;
- (v) in serial number 17 & 18, after the words "value of inward supplies.", the words, letters and figures "For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table." shall be inserted;

4. Amendment of FORM GSTR-9C.- In the said rules, in **FORM GST GSTR-9C**,

(1) in the instructions,

(a) in paragraph 2,

- (i) for the letters and figures, “FY 2017-18”, the words “current financial year” shall be substituted;
 - (ii) before the words, “The details for the”, the word, letters and figures “For FY 2017-18,” shall be inserted;
- (b) in Paragraph 4, in the Table, in second column,–
- (i) in serial number 5B and serial number 5C, after the entries ending with the words and brackets “shall be declared here.”, the following entries shall be inserted, namely:–
 “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
 - (ii) in serial number 5D, after the entries ending with the words “not required to be included here.”, the following entries shall be inserted, namely:–
 “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
 - (iii) in serial number 5E and serial number 5F, after the entries ending with the words “shall be declared here.”, the following entries shall be inserted, namely:–
 “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
 - (iv) in serial number 5G, after the entries ending with the words “shall be declared here.”, the following entries shall be inserted, namely:–
 “For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
 - (v) in serial number 5H, serial number 5I, serial number 5J, serial number 5K, serial number 5L, serial number 5M and serial number 5N, after the entries ending with the words “shall be declared here.”, the following entries shall be inserted, namely:–
 “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (c) in paragraph 6, in second column, –
- (i) in serial number 12B, after the entries ending with the words and figures “availed during Financial Year 2017-18.”, the following entries shall be inserted, namely:–
 “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
 - (ii) in serial number 12C, after the entries ending with the words “ shall be declared here.”, the following entries shall be inserted, namely:–
 “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
 - (iii) in serial number 14, after the entries ending with the words “are to be declared here.”, the following entries shall be inserted, namely:–
 “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;
- (2) for Part B, the following shall be substituted, namely:–

"PART – B- CERTIFICATION"**I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:**

* I/we have examined the—

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and

(c) the cash flow statement (if available) for the period beginning fromto ending on, — attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<<>>GST Act, 2017 and the rules/notifications made/issued thereunder:

1.

2.

3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement (if available) are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and fair subject to following observations/qualifications, if any:

(a)

(b)

(c)

.....

.....

** (Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :-

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on,

(c) the cash flow statement (if available) for the period beginning fromto ending on, and

(d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued there under

*has not maintained the following accounts/records/documents as required by the IGST/CGST/ <<>> GST Act, 2017 and the rules/notifications made/issued there under:

1.

2.

3.

3. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and fair subject to the following observations/qualifications, if any:

(a)

(b)

(c)

.....

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address”.

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

K. SAVITHRAMMA

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



THE
KARNATAKA GOODS AND
SERVICES TAX ACT, 2017
LAW NOTIFICATIONS
AND
REMOVAL OF DIFFICULTIES ORDER

(FOR THE PERIOD FROM)
01-07-2017 TO 31-12-2019

**THE
KARNATAKA GOODS AND
SERVICES TAX ACT, 2017
LAW NOTIFICATIONS
AND
REMOVAL OF DIFFICULTIES ORDER**

**(FOR THE PERIOD FROM)
01-07-2017 TO 31-12-2019**

**GST TAX LAW NOTIFICATIONS
FROM 01-07-2017 to 31-12-2019**

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜೂನ್ ೨೮, ೨೦೧೭ (ಆಷಾಢ ೦೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೮೧
Part-IVA	Bengaluru, Wednesday, June 28, 2017 (Ashada 07, Shaka Varsha 1939)	No. 581

FINANCE SECRETARIAT

NOTIFICATION (1)

No. FD 47 CSL 2017, Bengaluru, dated: 28.06.2017

In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby appoints the 28th day of June, 2017, as the date on which the provisions of sections 1,2,3,4,5,10,22, 23,24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜೂನ್ ೨೮, ೨೦೧೭ (ಅಷಾಢ ೦೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೮೨
Part-IVA	Bengaluru, Wednesday, June 28, 2017 (Ashada 07, Shaka Varsha 1939)	No. 582

FINANCE SECRETARIAT

NOTIFICATION (2)

No. FD 47 CSL 2017, Bengaluru, dated: 28.06.2017

In exercise of the powers conferred by section 146 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), the Government of Karnataka on the recommendations of the Council hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill and for the purposes of said section.

Explanation.- For the purposes of this notification, www.gst.gov.in means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act 2013 (Central Act 18 of 2013).

2. This notification shall come into force on the 28th day of June, 2017.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜೂನ್ ೨೮, ೨೦೧೭ (ಅಷಾಢ ೦೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೮೩
Part-IVA	Bengaluru, Wednesday, June 28, 2017 (Ashada 07, Shaka Varsha 1939)	No. 583

FINANCE SECRETARIAT

NOTIFICATION (3)

No. FD 47 CSL 2017, Bengaluru, dated: 28.06.2017

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the State tax payable by him, an amount calculated at the rate of,—

- one per cent. of the turnover in the State in case of a manufacturer,
- two and a half per cent. of the turnover in the State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
- half per cent. of the turnover in the State in case of other suppliers:

Provided that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and 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 Table:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

Explanation. –

(1) In this Table, “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).

(2) The rules for the interpretation of the First Schedule to the said 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.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೮
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 608

FINANCE SECRETARIAT

NOTIFICATION (5/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (2) of section 23 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 29th day of June, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೯
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 609

FINANCE SECRETARIAT

NOTIFICATION (9/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby appoints the 1st day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of section 42, 43 except the proviso to sub-section (9) of section 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act shall come into force.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೧೦
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 610

FINANCE SECRETARIAT

NOTIFICATION (13/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of Goods and Services Tax Council, hereby fixes the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table:-

Table

Serial Number	Section	Rate of interest
(1)	(2)	(3)
1.	Sub-section (1) of section 50	18 per cent.
2.	Sub-section (3) of section 50	24 per cent.
3.	Sub-section (12) of section 54	6 per cent.
4.	Section 56	6 per cent.
5.	Proviso to section 56	9 per cent.

2. This notification shall come into force from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೬, ೨೦೧೭ (ಭಾದ್ರಪದ ೧೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೭೧
Part-IVA	Bengaluru, Wednesday, September 6, 2017 (Bhadrapada 15, Shaka Varsha 1939)	No. 871

FINANCE SECRETARIAT

NOTIFICATION (23-A /2017)

No. FD 48 CSL 2017, Bengaluru, dated: 06/09/2017

In exercise of the powers conferred by Section 128 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 waives the late fee payable under section 47 of the said Act, for all registered persons who failed to furnish the return in FORM GSTR-3B for the month of July, 2017 by the due date.

By Order and in the name of Governor of Karnataka,

K.S.PADMAVATHI

Under Secretary to Government
Finance Department [C.T-1]



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೬, ೨೦೧೭ (ಭಾದ್ರಪದ ೨೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೮೭
Part-IVA	Bengaluru, Saturday, September 16, 2017 (Bhadrapada 25, Shaka Varsha 1939)	No. 887

FINANCE SECRETARIAT

NOTIFICATION (NO.6 / 2017)

No. FD 47 CSL 2017, Bengaluru, dated: 15-09-2017

In exercise of the powers conferred by sub-section (2) of section 23 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 specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Karnataka Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017 – Integrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. (E), dated the 14th September, 2017.

Explanation - For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

Sl . No.	Products	HSN Code
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421

Sl . No.	Products	HSN Code
(1)	(2)	(3)
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Papermache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೬, ೨೦೧೭ (ಭಾದ್ರಪದ ೨೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೮೮
Part-IVA	Bengaluru, Saturday, September 16, 2017 (Bhadrapada 25, Shaka Varsha 1939)	No. 888

FINANCE SECRETARIAT

NOTIFICATION (NO. 7/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 15-09-2017

In exercise of the powers conferred by sub-section (3) of section 1 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (Central Act 21 of 1860);
- (c) public sector undertakings;

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೨೧, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೦
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 940

FINANCE SECRETARIAT

NOTIFICATION (6-A/2017)

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by sub-section (2) of section 23 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 amendments in the notification No.(6/2017), FD 47 CSL 2017 dated the 15th September, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.887,dated the 15th September, 2017, namely:-

2. In the said notification, in the Table -

- (1) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

"9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63";
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- (2) after serial number 28 and the entries relating thereto, the following shall be inserted, namely:-

"29	Chain stitch	Any chapter
30	Crewel, namda, gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shola	Any chapter".

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೧೩, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೧
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 941

FINANCE SECRETARIAT

NOTIFICATION (14 /2017)

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by sub-section (1) of section 6 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as "Karnataka GST Act"), on therecommendations of the Council, the Government of Karnataka hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act")who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Karnataka Goods and Services Tax Act, 2017read with the rules made thereunder,in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೧೩, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೨
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 942

FINANCE SECRETARIAT

NOTIFICATION (15/2017))

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the 'said Act'), the Government of Karnataka, on the recommendations of the Council, hereby notifiesthe registered persons whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees and who did not opt for the composition levy under section10 of the said Act as the class of persons whoshall pay the Statetax on the outward supply of goodsatthe time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೧೩, ೨೦೧೭ (ಅಶ್ವಿನ್ಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೩೯
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 939

FINANCE SECRETARIAT

NOTIFICATION (3-A/2017)

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by sub-section (1) of section 10 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 amendments in the notification No.(3) FD 47 CSL 2017, dated the 28th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, Number 583, dated the 28th June, 2017, namely:-

In the said notification,-

for the words “seventy-five lakh”, the words, “one crore” shall be substituted;

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ ೧೯, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೬೯
Part-IVA	Bengaluru, Thursday, October 19, 2017 (Aashwayuja 27, Shaka Varsha 1939)	No. 969

FINANCE SECRETARIAT

NOTIFICATION (17/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 19-10-2017.

In exercise of the powers conferred by section 147 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendation of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:—

Table

S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification, -

- “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
- Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
- “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

2. This notification shall be deemed to have come into force from the 18th day of October, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ ೧೯, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೭೦
Part-IVA	Bengaluru, Thursday, October 19, 2017 (Aashwayuja 27, Shaka Varsha 1939)	No. 970

FINANCE SECRETARIAT

NOTIFICATION (18/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 19-10-2017.

In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Karnataka Goods and Services Tax Rules, 2017 read with Notification No. (17/2017) FD 47 CSL 2017 dated 19th October 2017, the Government of Karnataka hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

2. This notification shall be deemed to have come into force from the 18th day of October, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಎಸ್ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಅಕ್ಟೋಬರ್ ೨೪, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೭೬
Part-IVA	Bengaluru, Tuesday, October 24, 2017 (Karthika 2, Shaka Varsha 1939)	No. 976

FINANCE SECRETARIAT

NOTIFICATION (23-B/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 24.10.2017.

In exercise of the powers conferred by section 128 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 waives the late fee payable under Section 47 of the said Act, for all registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of August and September, 2017 by the due date.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೩
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1043

FINANCE SECRETARIAT

NOTIFICATION (19/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st December, 2017
2	October - December, 2017	15 th February, 2018
3	January - March, 2018	30 th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೪
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1044

FINANCE SECRETARIAT

NOTIFICATION (20/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೫
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1045

FINANCE SECRETARIAT

NOTIFICATION (21/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by sub-section (2) of section 23 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೬
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1046

FINANCE SECRETARIAT

NOTIFICATION (22/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of Notification (15/2017) No. FD 47 CSL 2017 dated the 13th October, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.942, dated the 13th October, 2017, except as respects things done or omitted to be done before such supercession, the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಡಿಸೆಂಬರ್ ೨೯, ೨೦೧೭ (ಪುಷ್ಯ ೮, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Friday, December 29, 2017 (Pushya 8, Shaka Varsha 1939)	ನಂ. ೧೩೧೩ No. 1313
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FINANCE SECRETARIAT

NOTIFICATION (23/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29.12.2017

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), and in supersession of notification (19/2017) - No. FD 47 CSL 2017 dated the 15th November, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 1043, dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Government of Karnataka, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	10 th January, 2018
2	October - December, 2017	15 th February, 2018
3	January - March, 2018	30 th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಡಿಸೆಂಬರ್ ೨೯, ೨೦೧೭ (ಪುಷ್ಯ ೮, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Friday, December 29, 2017 (Pushya 8, Shaka Varsha 1939)	ನಂ. ೧೩೧೨ No. 1312
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FINANCE SECRETARIAT

NOTIFICATION (24/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29.12.2017

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person for failure to furnish the return in **FORM GSTR-4** by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of State tax in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಜನವರಿ ೧, ೨೦೧೮ (ಪುಷ್ಯ ೧೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೭
Part-IVA	Bengaluru, Monday, January 1, 2018 (Pushya 11, Shaka Varsha 1939)	No. 7

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, Dated: 01-01-2018

1. In the Notification (23/2017) No. FD 47 CSL 2017, dated 29th December 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 1313, dated 29th December 2017, in paragraph 1, the word "shall" shall be read as the word "may".
2. In the Notification (24/2017) No. FD 47 CSL 2017, dated 29th December 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 1312, dated 29th December 2017, the words and figures "the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act" shall be read as the words and figures "the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return".

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಡಿಸೆಂಬರ್ ೨೯, ೨೦೧೭ (ಪುಷ್ಯ ೮, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Friday, December 29, 2017 (Pushya 8, Shaka Varsha 1939)	ನಂ. ೧೩೧೧ No. 1311
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FINANCE SECRETARIAT

NOTIFICATION (25/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29.12.2017

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby appoints the 1st day of February, 2018 as the date from which the provisions of serial number 9 and 10 of notification (4-D/2017) No. FD 47 CSL 2017, dated the 30th August, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 849, dated the 30th August, 2017, shall come into force.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಜನವರಿ ೧, ೨೦೧೮ (ಪುಷ್ಯ ೧೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬
Part-IVA	Bengaluru, Monday, January 1, 2018 (Pushya 11, Shaka Varsha 1939)	No. 6

FINANCE SECRETARIAT

NOTIFICATION (01/2018)

No. FD 47 CSL 2017, Bengaluru, Dated: 01-01-2018

In exercise of the powers conferred by sub-section (1) of section 10 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 (3) No. FD 47 CSL 2017, dated the 28th June 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 583, dated the 28th June 2017, namely:-

In the said Notification, in the opening paragraph, -

- (a) in clause (i), for the words “one per cent.”, the words “half per cent.” shall be substituted;
- (b) in clause (iii), for the words “half per cent. of the turnover”, the words “half per cent. of the turnover of taxable supplies of goods” shall be substituted.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೩, ೨೦೧೮ (ಮಾಘ ೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೭೭
Part-IVA	Bengaluru, Tuesday, January 23, 2018 (Magha 3, Shaka Varsha 1939)	No.177

FINANCE SECRETARIAT

NOTIFICATION (02/2018)

NO. FD 47 CSL 2017, BENGALURU, DATED: 23/01/2018.

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-1** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

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

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (CT-1).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೩, ೨೦೧೮ (ಮಾಘ ೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೭೮
Part-IVA	Bengaluru, Tuesday, January 23, 2018 (Magha 3, Shaka Varsha 1939)	No.178

FINANCE SECRETARIAT

NOTIFICATION (03/2018)

NO. FD 47 CSL 2017, BENGALURU, DATED: 23/01/2018.

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

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

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (CT-1).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೩, ೨೦೧೮ (ಮಾಘ ೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೭೯
Part-IVA	Bengaluru, Tuesday, January 23, 2018 (Magha 3, Shaka Varsha 1939)	No.179

FINANCE SECRETARIAT

NOTIFICATION (04/2018)

NO. FD 47 CSL 2017, BENGALURU, DATED: 23/01/2018.

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5A** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of integrated tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

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

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (CT-1).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೩, ೨೦೧೮ (ಮಾಘ ೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೮೦
Part-IVA	Bengaluru, Tuesday, January 23, 2018 (Magha 3, Shaka Varsha 1939)	No.180

FINANCE SECRETARIAT

NOTIFICATION (05/2018)

NO. FD 47 CSL 2017, BENGALURU, DATED: 23/01/2018.

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-6** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues.

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

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (CT-1).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೩, ೨೦೧೮ (ಮಾಘ ೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೮೧
Part-IVA	Bengaluru, Tuesday, January 23, 2018 (Magha 3, Shaka Varsha 1939)	No.181

FINANCE SECRETARIAT

NOTIFICATION (06/2018)

NO. FD 47 CSL 2017, BENGALURU, DATED: 23/01/2018.

In exercise of the powers conferred by section 146 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) and in supersession of the notification of the Government of Karnataka (2) No. FD 47 CSL 2017 dated 28th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 582, dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, the Government of Karnataka hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and www.ewaybillgst.gov.in as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

Explanation.-

- (1) For the purposes of this notification, “www.gst.gov.in” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (Central Act 18 of 2013); and
- (2) For the purposes of this notification, “www.ewaybillgst.gov.in” means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.

2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2018.

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

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (CT-1).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಮಾರ್ಚ್ ೭, ೨೦೧೮ (ಫಾಲ್ಗುಣ ೧೬, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೩೫೪
Part-IVA	Bengaluru, Wednesday, March 7, 2018 (Palguna 16, Shaka Varsha 1939)	No. 354

FINANCE SECRETARIAT

NOTIFICATION (7/2018)

No. FD 47 CSL 2017, Bengaluru, Dated: 07.03.2018

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby rescinds the notification (4/2018) of the Government of Karnataka No. FD 47 CSL 2017, dated the 23rd January, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 179, dated the 23rd January, 2018, except as respects things done or omitted to be done before such rescission.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಮಾರ್ಚ್ ೨೩, ೨೦೧೮ (ಚೈತ್ರ ೦೨, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೨೦
Part-IVA	Bengaluru, Friday, March 23, 2018 (Chaitra 02, Shaka Varsha 1940)	No. 520

FINANCE SECRETARIAT

NOTIFICATION (8/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 23 /03/2018.

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby appoints the 1st day of April, 2018, as the date from which the provisions of rules 2. [other than clause (7)], 3., 4., 5, 6. and 7. of notification (4-N/2017) No. FD 47 CSL 2017, dated the 15th March, 2018, published in the Karnataka Gazette, Extraordinary, Part- IVA number 455, dated the 14th March, 2018, shall come into force.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಏಪ್ರಿಲ್ ೧೧, ೨೦೧೮ (ಚೈತ್ರ ೨೧, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Wednesday, April 11, 2018 (Chaitra 21, Shaka Varsha 1940)	ನಂ. ೫೬೮ No. 568
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FINANCE SECRETARIAT

NOTIFICATION (9/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 11.04.2018

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter April to June, 2018 till the 31st day of July, 2018.

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of April to June, 2018 shall be, subsequently, notified in the Official Gazette.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಏಪ್ರಿಲ್ ೧೧, ೨೦೧೮ (ಚೈತ್ರ ೨೧, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೬೯
Part-IVA	Bengaluru, Wednesday, April 11, 2018 (Chaitra 21, Shaka Varsha 1940)	No. 569

FINANCE SECRETARIAT

NOTIFICATION (10/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 11.04.2018

Whereas, as per section 55 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (Central Act 46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf (hereafter in this notification referred to as the specified persons), who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them;

Whereas, the Government of Karnataka has laid down the conditions and restrictions for claiming of refund of taxes under section 55 of the said Act read with the Karnataka Goods and Services Tax Rules, 2017, vide Government of Karnataka Notification (4/2017) No. FD 47 CSL 2017, dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, dated the 29th June, 2017, as amended from time to time;

Whereas, as per sub-section (2) of section 54 of the said Act, the specified persons, as notified under section 55 of the said Act, are entitled to a refund of tax paid by them on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received;

Whereas, the facility for filing the claim of refunds under section 55 of the said Act has been made available on the common portal recently;

Now, therefore, in exercise of the powers conferred by section 148 of the said Act, the Government of Karnataka, on the recommendations of the Council, hereby notifies the specified persons as the class of persons who shall make an application for refund of tax paid by it on inward supplies of goods or services or both, to the jurisdictional tax authority, in such form and manner as specified, before the expiry of eighteen months from the last date of the quarter in which such supply was received.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಮೇ ೧೪, ೨೦೧೮ (ವೈಶಾಖ ೨೪, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Monday, May 14, 2018 (Vyashaka 24, Shaka Varsha 1940)	ನಂ. ೬೨೯ No. 629
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FINANCE SECRETARIAT

NOTIFICATION (11 / 2018)

No. FD 47 CSL 2017, Bengaluru, dated: 14.05.2018

In exercise of the powers conferred by section 128 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 waives the late fee payable under section 47 of the said Act for failure to furnish the return in **FORM GSTR-3B** by the due date for each of the months from October, 2017 to April, 2018, for the class of registered persons whose declaration in **FORM GST TRAN-1** was submitted but not filed on the common portal on or before the 27th day of December, 2017:

Provided that such registered persons have filed the declaration in **FORM GST TRAN-1** on or before the 10th day of May, 2018 and the return in **FORM GSTR-3B** for each of such months, on or before the 31st day of May, 2018.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜೂನ್ ೧೩, ೨೦೧೮ (ಜ್ಯೇಷ್ಠ ೨೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೭೪
Part-IVA	Bengaluru, Wednesday, June 13, 2018 (Jyeshtha 23, Shaka Varsha 1940)	No. 874

**FINANCE SECRETARIAT
NOTIFICATION (12/2018)**

No. FD 47 CSL 2017, Bengaluru, dated: 13.06.2018.

In exercise of the powers conferred by sub-section (8) of section 67 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), the Government of Karnataka hereby notifies the goods or the class of goods (hereinafter referred to as the said goods) mentioned in the Schedule below, which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations, of the said goods.

Schedule

- (1) Salt and hygroscopic substances
- (2) Raw (wet and salted) hides and skins
- (3) Newspapers and periodicals
- (4) Menthol, Camphor, Saffron
- (5) Re-fills for ball-point pens
- (6) Lighter fuel, including lighters with gas, not having arrangement for refilling
- (7) Cells, batteries and rechargeable batteries
- (8) Petroleum Products
- (9) Dangerous drugs and psychotropic substances
- (10) Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975)
- (11) Pharmaceutical products falling within Chapter 30 of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975)
- (12) Fireworks
- (13) Red Sander
- (14) Sandalwood
- (15) All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975)
- (16) All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.
- (17) Any goods seized by the proper officer under section 67 of the said Act, which are to be provisionally released under sub-section (6) of section 67 of the said Act, but provisional release has not been taken by the concerned person within a period of one month from the date of execution of the bond for provisional release.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಆಗಸ್ಟ್ ೬, ೨೦೧೮ (ಶ್ರಾವಣ ೧೫, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೨೧೬
Part-IVA	Bengaluru, Monday, August 6, 2018 (Shravana 15, Shaka Varsha 1940)	No. 1216

FINANCE SECRETARIAT

NOTIFICATION (13/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 06-08-2018.

In exercise of the powers conferred by Section 148 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 specifies the persons who did not file the complete **FORM GST REG-26** of the Karnataka Goods and Services Tax Rules, 2017 but received only a Provisional Identification Number (PID) (hereinafter referred to as “such taxpayers”) till the 31st December, 2017 may now apply for Goods and Services Tax Identification Number (GSTIN).

2. The special procedure to be followed for registration of such taxpayers is as detailed below:-

- The details as per the Table below should be furnished by such taxpayers to the jurisdictional nodal officer of the Government of Karnataka or the Central Government on or before the 31st August, 2018.

Table

1	Provisional ID	
2	Registration Number under the earlier law (Taxpayer Identification Number (TIN)/Central Excise/Service Tax Registration number)	
3	Date on which token was shared for the first time	
4	Whether activated part A of the aforesaid FORM GST REG-26	Yes/No
5	Contact details of the taxpayer	
5a	Email id	
5b	Mobile	
6	Reason for not migrating in the system	
7	Jurisdiction of Officer who is sending the request	

- On receipt of an e-mail from the Goods and Services Tax Network (GSTN), such taxpayers should apply for registration by logging onto (<https://www.gst.gov.in/>) in the “Services” tab and filling up the application in **FORM GST REG-01** of the Karnataka Goods and Services Tax Rules, 2017.
- After due approval of the application by the proper officer, such taxpayers will receive an e-mail from GSTN mentioning the Application Reference Number (ARN), a new GSTIN and a new access token.

- (iv) Upon receipt, such taxpayers are required to furnish the following details to GSTN by e-mail, on or before the 30th September, 2018, to migration@gstn.org.in:-
 - (a) New GSTIN;
 - (b) Access Token for new GSTIN;
 - (c) ARN of new application;
 - (d) Old GSTIN (PID).
 - (v) Upon receipt of the above information from such taxpayers, GSTN shall complete the process of mapping the new GSTIN to the old GSTIN and inform such taxpayers.
 - (vi) Such taxpayers are required to log onto the common portal www.gstn.gov.in using the old GSTIN as "First Time Login" for generation of the Registration Certificate.
3. Such taxpayers shall be deemed to have been registered with effect from the 1st July, 2017.

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

PAVAN KUMAR MALAPATI
Deputy Secretary to Government,
Finance Department [B&R].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಗಸ್ಟ್ ೧೦, ೨೦೧೮ (ಶ್ರಾವಣ ೧೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೨೫೪
Part-IVA	Bengaluru, Friday, August 10, 2018 (Shravana 19, Shaka Varsha 1940)	No. 1254

FINANCE SECRETARIAT

NOTIFICATION (14/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 10/08/2018.

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Karnataka Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2018	31 st October, 2018
2	October - December, 2018	31 st January, 2019
3	January - March, 2019	30 th April, 2019

3. The time limit for furnishing the details or return, as the case may be, under Sub-Section (2) of Section 38 and Sub-Section (1) of Section 39 of the said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

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

PAVAN KUMAR MALAPATI
Deputy Secretary to Government,
Finance Department (B & R).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಅಗಸ್ಟ್ ೨೫, ೨೦೧೮ (ಭಾದ್ರಪದ ೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೨೮೬
Part-IVA	Bengaluru, Saturday, August 25, 2018 (Bhadrapada 3, Shaka Varsha 1940)	No. 1286

FINANCE SECRETARIAT

NOTIFICATION (15/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 25-08-2018

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby makes the following amendment in the Notification(14/2018) No. FD 47 CSL 2017, dated the 10th August, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1254, dated the 10th August, 2018, namely:-

In the second paragraph of the said notification, the following proviso shall be inserted, namely:-

“Provided that the return in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 for the registered persons whose principal place of business is in Kodagu district in the State of Karnataka shall be furnished electronically through the common portal, on or before the 15th November, 2018”.

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

NETRAPRABHA .M. DHAYAPULE

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೪, ೨೦೧೮ (ಭಾದ್ರಪದ ೧೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೩೦೫
Part-IVA	Bengaluru, Tuesday, September 4, 2018 (Bhadrapada 13, Shaka Varsha 1940)	No. 1305

FINANCE SECRETARIAT

NOTIFICATION (16/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 04/09/2018

In exercise of the powers conferred by Section 128 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 waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- the registered persons whose return in **FORM GSTR-3B** of the Karnataka Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- the registered persons who have filed the return in **FORM GSTR-4** of the Karnataka Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Karnataka Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೧, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೩೨೯
Part-IVA	Bengaluru, Tuesday, September 11, 2018 (Bhadrpada 20, Shaka Varsha 1940)	No. 1329

FINANCE SECRETARIAT

NOTIFICATION (17/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 10-09-2018

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Notification referred to as the said Act), and in supercession of –

- Notification (19/2017) No. FD 47 CSL 2017 dated the 15th November, 2017 published in the Karnataka Gazette, Extraordinary, Part-IV-A, No.1043, dated the 15th November, 2017;
- Notification (09/2018) No. FD 47 CSL 2017 dated the 11th April, 2018 published in the Karnataka Gazette, Extraordinary, Part-IV-A, No.568, dated the 11th April, 2018; and
- Notification (14/2018) No. FD 47 CSL 2017 dated the 10th August, 2018 published in the Karnataka Gazette, Extraordinary, Part-IV-A, No.1254,, dated the 10th August, 2018,

except as respects things done or omitted to be done before such supercession, the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Karnataka Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st October, 2018
2	October - December, 2017	31 st October, 2018
3	January - March, 2018	31 st October, 2018
4	April - June, 2018	31 st October, 2018
5	July - September, 2018	31 st October, 2018
6	October - December, 2018	31 st January, 2019
7	January - March, 2019	30 th April, 2019

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by registered persons whose principal place of business is in Kodagu district in the State of Karnataka shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of Notification (13/2018) No. FD 47 CSL 2017 dated the 6th August, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1216, dated the 6th August, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

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

NETRAPRABHA M. DHAYAPULE

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೪, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೩, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Friday, September 14, 2018 (Bhadrapada 23, Shaka Varsha 1940)	ನಂ. ೧೩೩೪ No. 1334
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FINANCE SECRETARIAT

NOTIFICATION (18/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 14/09/2018

In exercise of the powers conferred by Sub-Section (3) of Section 1 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 Government of Karnataka Notification (7/2017) No.FD 47 CSL 2017, dated the 15th September, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.888, dated the 16th September, 2017, except as respects things done or omitted to be done before such supersession, the Government of Karnataka hereby appoints the 1st day of October, 2018, as the date on which the provisions of Section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of Sub-Section (1) of section 51 of the said Act and the persons specified below under clause (d) of Sub-Section (1) of Section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent. or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) Public sector undertakings.

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

NETRAPRABHA .M. DHAYAPULE

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೪, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೩, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Friday, September 14, 2018 (Bhadrapada 23, Shaka Varsha 1940)	ನಂ. ೧೩೩೫ No. 1335
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FINANCE SECRETARIAT

NOTIFICATION (19/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 14/09/2018

In exercise of the powers conferred by Sub-Section (3) of Section 1 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), the Government of Karnataka hereby appoints the 1st day of October, 2018, as the date on which the provisions of Section 52 of the said Act shall come into force.

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

NETRAPRABHA .M. DHAYAPULE

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೦, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೯, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, September 20, 2018 (Bhadrapada 29, Shaka Varsha 1940)	ನಂ. ೧೩೫೮ No. 1358
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FINANCE SECRETARIAT

NOTIFICATION (20/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 20/09/2018

In exercise of the powers conferred by Sub-Section (1) of Section 52 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 that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the Net Value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

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

NETRAPRABHA M. DHAYAPULE

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ ೨೫, ೨೦೧೮ (ಕಾರ್ತಿಕ ೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೧೯
Part-IVA	Bengaluru Thursday, October 25, 2018 (Karthika 3, Shaka Varsha 1940)	No. 1419

FINANCE SECRETARIAT

NOTIFICATION (21/2018)

No. FD 47 CSL 2017, Bengaluru, dated 25/10/2018

In exercise of the powers conferred by sub-section (2) of Section 23 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), hereinafter referred to as the “said Act”, the Government of Karnataka, on the recommendations of the Council and in supersession of the Government of Karnataka Notification (6/2017) No.FD 47 CSL 2017 dated the 15th September, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.887, dated the 16th September, 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as ‘such persons’) who shall be exempted from obtaining registration under the said Act-

- (i) such persons making inter-State taxable supplies of handicraft goods as defined in the “Explanation” in Notification (21/2018) No.FD 48 CSL 2017, dated the 26th July, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.990, dated the 26th July, 2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification;
- or
- (ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

Sl. No.	Products	HSN Code
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63

10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	94
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

Provided that such persons are availing the benefit of notification No. 03/2018 – Integrated Tax, dated the 22nd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1052 (E), dated the 22nd October, 2018:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Karnataka Goods and Services Tax Rules, 2017.

In exercise of the powers conferred by Section 128 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 waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in **FORM GSTR-3B** of the Karnataka Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **FORM GSTR-4** of the Karnataka Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Karnataka Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ನವೆಂಬರ್ ೧೯, ೨೦೧೮ (ಕಾರ್ತಿಕ ೨೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೫೫
Part-IVA	Bengaluru, Monday, November 19, 2018 (Karthika 28, Shaka Varsha 1940)	No. 1455

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated: 19/11/2018.

In the Notification (21/2018) No. FD 47 CSL 2017 dated 25th October 2018 published in the Karnataka Gazette, Extraordinary, No.1419 in Part-IVA, dated 25th October, 2018, in page 2, in paragraph number 2, the paragraph starting with the words “In exercise of the powers” and ending with the words and figures “the 23rd day of January, 2018” shall be omitted.

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

K. S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ ೨೫, ೨೦೧೮ (ಕಾರ್ತಿಕ ೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೨೦
Part-IVA	Bengaluru Thursday, October 25, 2018 (Karthika 3, Shaka Varsha 1940)	No. 1420

FINANCE SECRETARIAT

NOTIFICATION (22/2018)

No. FD 47 CSL 2017, Bengaluru, dated 25/10/2018

In exercise of the powers conferred by sub-section (3) of Section 1 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as “the said Act”), read with Section 51 of the said Act, the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendment in the Government of Karnataka Notification (18/2018) No.FD 47 CSL 2017 dated the 14th September, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 1334 dated the 14th September, 2018, namely:-

In the paragraph of the notification, the following proviso shall be inserted, namely:-

“Provided that with respect to persons specified under clause (a) of sub-section (1) of Section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1st day of October, 2018.”

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].

ANNEXURE 'A'**CODE NUMBERS ALLOTTED TO
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS****Sl No. Designation of Controller/Office
Code No.**

1. Controller of Defence Accounts, Patna	00
2. Pr. Controller of Defence Accounts (Pensions), Allahabad	01
3. Pr Controller of Defence Accounts (Officers), Pune	02
4. Controller of Defence Accounts, (Army), Meerut	03
5. Pr. Controller of Defence Accounts, Southern Command, Pune	04
6. Pr. Controller of Defence Accounts, Bangalore	05
7. Pr. Controller of Defence Accounts, Western Command, Chandigarh	06
8. Pr. Controller of Accounts (Factories), Kolkata	07
9. Pr. Controller of Defence Accounts (Air Force), Dehradun	08
10. Pr. Controller of Defence Accounts (Navy), Mumbai	09
11. Controller of Defence Accounts (Funds), Meerut	10
12. Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13. Zonal Office (Pension Disbursement), Chennai	13
14. AO DAD Min. of Defence (Civil), New Delhi	14
15. Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15
16. Pr. Controller of Defence Accounts, New Delhi	16

ANNEXURE 'A' (Contd)**CODE NUMBERS ALLOTTED TO
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS****Sl No. Designation of Controller/Office
Code No.**

17. Controller of Defence Accounts, Chennai	18
18. Pr. Controller of Defence Accounts (R&D) New Delhi	19
19. Controller of Defence Accounts (Pension Disbursement), Meerut	20
20. Controller of Defence Accounts, Gauhati	21
21. Pr. Controller of Defence Accounts, (CC) Lucknow	22
22. Pr Controller of Defence Accounts (Border Roads), New Delhi	23
23. Controller of Defence Accounts (R&D), Bangalore	24
24. Controller of Defence Accounts, Secunderabad	25
25. Controller of Defence Accounts, Jabalpur	26
26. Pr Controller of Defence Accounts (Air Force), New Delhi	27
27. Pr Controller of Defence Accounts (R&D), Hyderabad	28
28. Controller of Defence Accounts, New Delhi	29
29. Controller of Defence Accounts (IDS), New Delhi	30
30. Pr Controller of Defence Accounts (SWC), Jaipur	31



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೨೬, ೨೦೧೮ (ಕಾರ್ತಿಕ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೨೧
Part-IVA	Bengaluru Friday, October 26, 2018 (Karthika 4, Shaka Varsha 1940)	No. 1421

FINANCE SECRETARIAT

NOTIFICATION (23/2018)

No. FD 47 CSL 2017, Bengaluru, dated 26/10/2018

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the 'said Act'), read with Section 45 of the said Act and rule 81 of the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government of Karnataka, on the recommendations of the Council, hereby notifies the persons whose registration under the said Act has been cancelled by the proper officer on or before the 30th September, 2018, as the class of persons who shall furnish the final return in **FORM GSTR-10** of the said rules till the 31st December, 2018.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ನವೆಂಬರ್ ೫, ೨೦೧೮ (ಕಾರ್ತಿಕ ೧೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೪೪೫
Part-IVA	Bengaluru, Monday, November 5, 2018 (Karthika 14, Shaka Varsha 1940)	No. 1445

FINANCE SECRETARIAT

NOTIFICATION (24/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 05/11/2018.

In exercise of the powers conferred by Sub-section (3) of Section 1, read with Section 51 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 (18/2018) No. FD 47 CSL 2017 dated the 14th September, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1334 dated the 14th September, 2018, (hereafter in this notification referred to as 'the said notification'), namely:-

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೪೯ No.1549
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FINANCE SECRETARIAT

NOTIFICATION (25/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 31/12/2018.

In exercise of the powers conferred by Section 148 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 amendments in the Government of Karnataka Notification (13/2018) No. FD 47 CSL 2017, dated the 6th August, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1216, dated the 6th August, 2018, namely:

In the said notification, in paragraph 2,-

- (i) in clause (i), for the figures, letters and word “31st August, 2018”, the figures, letters and word “31st January, 2019” shall be substituted;
- (ii) in clause (iv), for the figures, letters and word “30th September, 2018”, the figures, letters and word “28th February, 2019” shall be substituted.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೫೦ No.1550
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FINANCE SECRETARIAT

NOTIFICATION (26/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 31/12/2018.

In exercise of the powers conferred by Section 148 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 (17/2018) No. FD 47 CSL 2017, dated the 10th September, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1329, dated the 11th September, 2018, namely:-

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters "July, 2017 to September, 2018" and "31st day of December, 2018", the words, figures and letters "July, 2017 to December, 2018" and "31st day of March, 2019" shall respectively be substituted.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. 1551 No.1551
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FINANCE SECRETARIAT

NOTIFICATION (27/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 31/12/2018

In exercise of the powers conferred by sub-Section (3) of Section 1, read with Section 51 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), hereafter in this notification referred to as the said Act, the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendment in the Government of Karnataka Notification (18/2018) No. FD 47 CSL 2017, dated the 14th September, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1334, dated the 14th September, 2018, namely:-

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-Section (1) of Section 51 of this said Act”.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ ೩೧, ೨೦೧೮ (ಪುಷ್ಯ ೧೦, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೫೨ No.1552
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FINANCE SECRETARIAT

NOTIFICATION (28/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 31/12/2018

In exercise of the powers conferred by Section 128 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 amendments in Government of Karnataka Notification (02/2018)No. FD 47 CSL 2017, dated the 23rd January, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.177, dated the 23rd January, 2018, namely:-

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.”.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940)	ನಂ. ೧೫೫೩
Part-IVA	Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	No.1553

FINANCE SECRETARIAT

NOTIFICATION (29/2018)

No. FD 47 CSL 2017, Bengaluru, dated 31/12/2018

In exercise of the powers conferred by Section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, and in supersession of the Government of Karnataka Notification (23A/2018) No. FD 47 CSL 2017, dated the 6th September, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 871, dated the 6th September, 2017, Government of Karnataka Notification (23B/2018) No. FD 47 CSL 2017, dated the 24th October, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 976, dated the 24th October, 2017 and Government of Karnataka Notification (20/2018) No. FD 47 CSL 2017 dated the 15th November, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 1044, dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-3B for the month of July, 2017 onwards by the due date under Section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under Section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೫೪ No.1554
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FINANCE SECRETARIAT

NOTIFICATION (30/2018)

No. FD 47 CSL 2017, Bengaluru, dated 31/12/2018

In exercise of the powers conferred by Section 128 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 amendments in the Government of Karnataka Notification (24/2017) No. FD 47 CSL 2017, dated the 29th December, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1312, dated the 29th December, 2017, namely:-

In the said notification, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further the amount of late fee payable under Section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜನವರಿ ೧೬, ೨೦೧೯ (ಪುಷ್ಯ ೨೬, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೪೩
Part-IVA	Bengaluru, Wednesday, January 16, 2019 (Pushya 26, Shaka Varsha 1940)	No. 43

FINANCE SECRETARIAT

NOTIFICATION (1/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 16/01/2019

In exercise of the powers conferred by section 147 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 amendment in the Government of Karnataka Notification (17/2017) No. FD 47 CSL 2017 dated the 19th October, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.969 dated the 19th October, 2017, namely:-

In the said notification,

- (i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely: -

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply,;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

- (ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೯, ೨೦೧೯ (ಮಾಘ ೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೫
Part-IVA	Bengaluru, Tuesday, January 29, 2019 (Magha 9, Shaka Varsha 1940)	No. 75

FINANCE SECRETARIAT

NOTIFICATION (02/2019)

No. FD 47 CSL 2017, Bengaluru, Dated: 29/01/2019

In exercise of the powers conferred by sub-section (2) of section 1 of the Karnataka Goods and Services Tax (Amendment) Act, 2018 (Karnataka Act 3 of 2018), the Government of Karnataka hereby appoints the 1st day of February, 2019, as the date on which the provisions of the Karnataka Goods and Services Tax (Amendment) Act, 2018 (Karnataka Act 3 of 2018), except sub-section (2) of section 8, section 17, section 18, sub-section (1) of section 20 shall come into force.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜುಲೈ ೩೦, ೨೦೧೯ (ಶ್ರಾವಣ ೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೬೭೫
Part-IVA	Bengaluru, Tuesday, July 30, 2019 (Shravana 8, Shaka Varsha 1940)	No. 675

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated 30/07/2019.

In the Notification No.FD 47 CSL 2017 (02/2019) dated 29th January, 2019 published in the Gazette of Karnataka, No.75, Extraordinary, Part IV A, dated 29th January, 2019, in the 2nd and 4th line, the words and figures “(Karnataka Act 3 of 2018)” shall be read as “(Karnataka Act 3 of 2019)”.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೯, ೨೦೧೯ (ಮಾಘ ೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೬
Part-IVA	Bengaluru, Tuesday, January 29, 2019 (Magha 9, Shaka Varsha 1940)	No. 76

FINANCE SECRETARIAT

NOTIFICATION (03/2019)

No. FD 47 CSL 2017, Bengaluru, Dated: 29/01/2019

In exercise of the powers conferred by sub-section (1) of section 10 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 (3) No.FD 47 CSL 2017, dated the 28th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.583, dated the 28th June, 2017, namely:-

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Karnataka Goods and Services Tax Rules, 2017:” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೯, ೨೦೧೯ (ಮಾಘ ೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೭
Part-IVA	Bengaluru, Tuesday, January 29, 2019 (Magha 9, Shaka Varsha 1940)	No. 77

FINANCE SECRETARIAT

NOTIFICATION (04/2019)

No. FD 47 CSL 2017, Bengaluru, Dated: 29/01/2019

In exercise of the powers conferred by sub-section (2) of section 23 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 amendments in the Government of Karnataka Notification (21/2017) No. FD 47 CSL 2017, dated the 15th November, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1045, dated the 15th November, 2017, namely: -

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, the words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮಾರ್ಚ್ ೭, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೧೬, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೨೧
Part-IVA	Bengaluru, Thursday, March 7, 2019 (Palguna 16, Shaka Varsha 1940)	No. 221

FINANCE SECRETARIAT

NOTIFICATION (05/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 07/03/2019.

In exercise of the powers conferred by sub-section (2) of Section 23 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter referred to as the "said Act"), the Government of Karnataka, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

- persons required to take compulsory registration under Section 24 of the said Act;
- persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and 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 Table;
- persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and
- persons exercising option under the provisions of sub-section (3) of Section 25, or such registered persons who intend to continue with their registration under the said Act.

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

- This notification shall come into force on the 1st day of April, 2019.

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

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮಾರ್ಚ್ ೧೪, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೨೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೪೩
Part-IVA	Bengaluru, Thursday, March 14, 2019 (Palguna 23, Shaka Varsha 1940)	No. 243

FINANCE SECRETARIAT

NOTIFICATION (06/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 14/03/2019

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons, who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Karnataka Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	April –June, 2019	31 st July, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of Section 39 of the said Act, for the months of July, 2017 to June, 2019 shall be subsequently notified in the Official Gazette.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮಾರ್ಚ್ ೧೪, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೨೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೪೪
Part-IVA	Bengaluru, Thursday, March 14, 2019 (Palguna 23, Shaka Varsha 1940)	No. 244

FINANCE SECRETARIAT

NOTIFICATION (07/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 14/03/2019

In exercise of the powers conferred under the proviso to sub-section (1) of Section 10 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 Notification (3) No. FD 47 CSL 2017, dated the 28th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.583, dated the 28th June, 2017, except as things done or omitted to be done before such supersession, the Government of Karnataka, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of Section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Karnataka Goods and Services Tax Rules, 2017:

Provided that the registered person shall not be eligible to opt for composition levy under sub-section (1) of Section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and 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 Table, namely:-

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

Explanation. –

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act 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.

2. This notification shall come into force on the 1st day of April, 2019.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಏಪ್ರಿಲ್ ೨೩, ೨೦೧೯ (ವೈಶಾಖ ೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೩೨೨
Part-IVA	Bengaluru, Tuesday, April 23, 2019 (Vaisakha 3, Shaka Varsha 1940)	No. 322

FINANCE SECRETARIAT

NOTIFICATION (08/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 23/04/2019

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of the Government of Karnataka Notification (02/2019) No. FD 48 CSL 2017, dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.222, dated the 7th March, 2019, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Karnataka Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Karnataka Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಏಪ್ರಿಲ್ ೨೩, ೨೦೧೯ (ವೈಶಾಖ ೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೩೨೩
Part-IVA	Bengaluru, Tuesday, April 23, 2019 (Vaisakha 3, Shaka Varsha 1940)	No. 323

FINANCE SECRETARIAT

NOTIFICATION (09/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 23/04/2019

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby appoints the 21st day of June, 2019, as the date from which the provisions of the Karnataka Goods and Services Tax Amendment Rules, 2019 rule 12 of Notification (4-W) No. FD 47 CSL 2017, dated the 18th February, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 122, dated the 18th February, 2019, shall come into force.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಜೂನ್ ೨೮, ೨೦೧೯ (ಅಷಾಢ ೭, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೨೨
Part-IVA	Bengaluru, Friday, June 28, 2019 (Ashada 7, Shaka Varsha 1940)	No. 522

FINANCE SECRETARIAT

NOTIFICATION (10/2019)

No. FD 47 CSL 2017, Bengaluru, dated 28/06/2019.

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the Government of Karnataka Notification (09/2019) No. FD 47 CSL 2017, dated the 23rd April, 2019, published in the Karnataka Gazette, Extraordinary, Part IVA, No.323, dated the 23rd April, 2019, namely:-

In the said notification, for the figures, letters and words “21st day of June, 2019” the figures, letters and words “21st day of August, 2019” shall be substituted.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜೂನ್ ೨೯, ೨೦೧೯ (ಆಷಾಢ ೮, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Saturday, June 29, 2019 (Ashada 8, Shaka Varsha 1940)	ನಂ. ೫೩೯ No. 539
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FINANCE SECRETARIAT

NOTIFICATION (11/2019)

No. FD 47 CSL 2017, Bengaluru, dated 29/06/2019.

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Karnataka Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July-September, 2019	31 st October, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of Section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1]



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜೂನ್ ೨೯, ೨೦೧೯ (ಆಷಾಢ ೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೪೦
Part-IVA	Bengaluru, Saturday, June 29, 2019 (Ashada 8, Shaka Varsha 1940)	No. 540

FINANCE SECRETARIAT

NOTIFICATION (12/2019)

No. FD 47 CSL 2017, Bengaluru, dated 29/06/2019

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as “the said Act”), the Government of Karnataka, on the recommendations of the Council, hereby notifies the persons registered under Section 24 of the said Act read with rule 14 of the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as “the said rules”), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.
3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of Section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1]



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೧೮, ೨೦೧೯ (ಆಷಾಢ ೨೭, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೯೩
Part-IVA	Bengaluru, Thursday, July 18, 2019 (Ashada 27, Shaka Varsha 1940)	No. 593

FINANCE SECRETARIAT

NOTIFICATION (13/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 18/07/2019

In exercise of the powers conferred by Section 148 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 amendments in the Government of Karnataka Notification (08/2019) No.FD 47 CSL 2017, dated the 23rd April, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.322, dated the 23rd April, 2019, namely:-

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: -

“Provided that the due date for furnishing the statement containing the details of payment of self-assessed tax in said **FORM GST CMP-08**, for the quarter April, 2019 to June, 2019, or part thereof, shall be the 31st day of July, 2019.”.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಗಸ್ಟ್ ೨, ೨೦೧೯ (ಶ್ರಾವಣ ೧೧, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೬೮೬
Part-IVA	Bengaluru, Friday, August 2, 2019 (Shravana 11, Shaka Varsha 1940)	No. 686

FINANCE SECRETARIAT

NOTIFICATION (14/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 02/08/2019

In exercise of the powers conferred by Section 148 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 (08/2019) No. FD 47 CSL 2017, dated the 23rd April, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.322, dated the 23rd April, 2019, namely:-

In the said notification, in paragraph 2, in the proviso, for the figures, letters and words “31st day of July, 2019”, the figures, letters and words, “31st day of August, 2019” shall be substituted.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಆಗಸ್ಟ್ ೨೦, ೨೦೧೯ (ಶ್ರಾವಣ ೨೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೧೮
Part-IVA	Bengaluru, Tuesday, August 20, 2019 (Shravana 29, Shaka Varsha 1940)	No. 718

FINANCE SECRETARIAT

NOTIFICATION (15/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 20/08/2019.

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the Government of Karnataka Notification (09/2019) No. FD 47 CSL 2017, dated the 23rd April, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.323, dated the 23rd April, 2019, namely:-

In the said Notification, for the figures, letters and words “21st day of August, 2019” the figures, letters and words “21st day of November, 2019” shall be substituted.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೦೭, ೨೦೧೯ (ಭಾದ್ರಪದ ೧೬, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೫೯
Part-IVA	Bengaluru, Saturday, September 07, 2019 (Bhadrpada 16, Shaka Varsha 1940)	No. 759

FINANCE SECRETARIAT

NOTIFICATION (16/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 07.09.2019

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons required to furnish the details of challans in **FORM ITC-04** under sub-rule (3) of rule 45 of the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), read with section 143 of the said Act, as the class of registered persons who shall follow the special procedure such that the said persons shall not be required to furnish **FORM ITC-04** under sub-rule (3) of rule 45 of the said rules for the period July, 2017 to March, 2019:

Provided that the said persons shall furnish the details of all the challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job worker or not supplied from the place of business of the job worker as on the 31st March, 2019, in serial number 4 of **FORM ITC-04** for the quarter April-June, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೦೭, ೨೦೧೯ (ಭಾದ್ರಪದ ೧೬, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೬೦
Part-IVA	Bengaluru, Saturday, September 07, 2019 (Bhadrpada 16, Shaka Varsha 1940)	No. 760

FINANCE SECRETARIAT

NOTIFICATION (17/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 07.09.2019

In exercise of the powers conferred by section 128 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act, by the following class of taxpayers: -

- (i) the registered persons whose principal place of business is in the district mentioned in column (3) of the Table below, of the State as mentioned in column (2) of the said Table, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in **FORM GSTR-1** of the Karnataka Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019;
- (ii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in **FORM GSTR-1** of the Karnataka Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019;
- (iii) the Input Service Distributors whose principal place of business is in the district mentioned in column (3) of the above said Table, of the State as mentioned in column (2) of the said Table, who have furnished, electronically through the common portal, return in **FORM GSTR-6** of the Karnataka Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019;
- (iv) the Input Service Distributors whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-6** of the Karnataka Goods and Services Tax Rules, 2017, for the month of July, 2019, on or before the 20th September, 2019.

Table

Sl. No.	Name of State	Name of District
(1)	(2)	(3)
1.	Bihar	Araria, Kishanganj, Madhubani, East Champaran, Sitamarhi, Sheohar, Supaul, Darbhanga, Muzaffarpur, Saharsa, Katihar, Purnia, West Champaran.
2.	Gujarat	Vadodara.
3.	Karnataka	Bagalkot, Ballari, Belagavi, Chamarajanagar, Chikkamagalur, Dakshina Kannada, Davanagere, Dharwad, Gadag, Hassan, Haveri, Kalaburagi, Kodagu, Koppal, Mandya, Mysuru, Raichur, Shivamogga, Udupi, Uttara Kannada, Vijayapura, Yadgir.
4.	Kerala	Idukki, Malappuram, Wayanad, Kozhikode.
5.	Maharashtra	Kolhapur, Sangli, Satara, Ratnagiri, Sindhudurg, Palghar, Nashik, Ahmednagar.
6.	Odisha	Balangir, Sonapur, Kalahandi, Nuapada, Koraput, Malkangiri, Rayagada, Nawarangpur.
7.	Uttarakhand	Uttarkashi and Chamoli

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೩೦, ೨೦೧೯ (ಅಶ್ವಯುಜ ೦೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೧೮
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 818

FINANCE SECRETARIAT

NOTIFICATION (18/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred under the proviso to the sub-section (1) of Section 10 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (07/2019) No.FD 47 CSL 2017, dated the 14th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.244, dated the 14th March, 2019, namely:-
In the said notification, -

(I) In the table

(i) after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

"2A.	2202 10 10	Aerated Water";
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This notification shall come into force on the 1st October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೧೬, ೨೦೧೯ (ಆಶ್ವಯುಜ ೨೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೦೭
Part-IVA	Bengaluru, Wednesday, October 16, 2019 (Ashwayuja 24, Shaka Varsha 1940)	No. 907

FINANCE SECRETARIAT

NOTIFICATION (19/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 16.10.2019

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Karnataka Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2019 to December, 2019	31 st January, 2020
2	January, 2020 to March, 2020	30 th April, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೧೬, ೨೦೧೯ (ಆಶ್ವಯುಜ ೨೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೦೮
Part-IVA	Bengaluru, Wednesday, October 16, 2019 (Ashwayuja 24, Shaka Varsha 1940)	No. 908

FINANCE SECRETARIAT

NOTIFICATION (20/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 16.10.2019

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಅಕ್ಟೋಬರ್ ೧೬, ೨೦೧೯ (ಅಶ್ವಯುಜ ೨೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೦೯
Part-IVA	Bengaluru, Wednesday, October 16, 2019 (Ashwayuja 24, Shaka Varsha 1940)	No. 909

FINANCE SECRETARIAT

NOTIFICATION (21/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 16.10.2019

In exercise of the powers conferred by Section 128 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 amendments in the of the Government of Karnataka Notification (17/2019) No.FD 47 CSL 2017, dated the 7th September, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.760, dated the 7th September, 2019, namely:-

In the said notification, in the opening paragraph-

- (a) in clause (ii), for the figures, letters and word “20th September”, the figures, letters and word “11th October” shall be inserted;
- (b) after the clause (iv), the following clauses shall be inserted, namely: -

“(v) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in **FORM GSTR-1** of the Karnataka Goods and Services Tax Rules, 2017 (hereafter referred to as the said rules), for the month of August, 2019, on or before the 11th October, 2019, for failure to furnish the said **FORMGSTR-1** by the due date;

(vi) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of Section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of Section 39 of the said Act read with rule 66 of the said rules, for the month of July, 2019, on or before the 10th October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(vii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of Section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of Section 39 of the said Act read with rule 66 of the

said rules, for the month of August, 2019, on or before the 10th October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(viii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of July, 2019, on or before the 20th October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date;

(ix) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of August, 2019, on or before the 20th October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date.”.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ 31, 2019 (ಕಾರ್ತಿಕ 09, ಶಕ ವರ್ಷ 1940)	ನಂ. 961
Part-IVA	Bengaluru, Thursday, October 31, 2019 (Karthika 09, Shaka Varsha 1940)	No. 961

FINANCE SECRETARIAT

NOTIFICATION (22/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 31.10.2019

In exercise of the powers conferred by Section 148 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 amendment in the Government of Karnataka Notification (08/2019) No. FD 47 CSL 2017, dated the 23rd April, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 322, dated the 23rd April, 2019, namely:-

In the said notification, in paragraph 2, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that the due date for furnishing the statement containing the details of payment of self-assessed tax in said **FORM GST CMP-08**, for the quarter July, 2019 to September, 2019, or part thereof, shall be the 22nd day of October, 2019.”.

2. This notification shall come into force with effect from the 18th day of October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಡಿಸೆಂಬರ್ ೨೧, ೨೦೧೯ (ಮಾರ್ಗಶಿರ ೩೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೦೭೯
Part-IVA	Bengaluru, Saturday, December 21, 2019 (Margashira 30, Shaka Varsha 1940)	No. 1079

FINANCE SECRETARIAT

NOTIFICATION (23/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 21/12/2019

In exercise of the powers conferred by Section 146 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) read with sub-rule (4) of rule 48 of the Karnataka Goods and Services Tax Rules, 2017, the Government of Karnataka, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule(4) of rule 48 of the aforesaid rules, namely:-

- (i) www.einvoice1.gst.gov.in;
- (ii) www.einvoice2.gst.gov.in;
- (iii) www.einvoice3.gst.gov.in;
- (iv) www.einvoice4.gst.gov.in;
- (v) www.einvoice5.gst.gov.in;
- (vi) www.einvoice6.gst.gov.in;
- (vii) www.einvoice7.gst.gov.in;
- (viii) www.einvoice8.gst.gov.in;
- (ix) www.einvoice9.gst.gov.in;
- (x) www.einvoice10.gst.gov.in.

Explanation.-For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of Section 8 of the Companies Act, 2013 (Central Act 18 of 2013).

2. This notification shall come into force with effect from the 1st day of January, 2020.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಡಿಸೆಂಬರ್ ೨೧, ೨೦೧೯ (ಮಾರ್ಗಶಿರ ೩೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೦೮೦
Part-IVA	Bengaluru, Saturday, December 21, 2019 (Margashira 30, Shaka Varsha 1940)	No. 1080

FINANCE SECRETARIAT

NOTIFICATION (24/2019)

No. FD 47 CSL 2017, Bengaluru, dated: 21/12/2019

In exercise of the powers conferred by the sixth proviso to rule 46 of the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR)code.

2. This notification shall come into force from the 1st day of April, 2020.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-I	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೨೧, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೪
Part-I	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 944

FINANCE SECRETARIAT

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

THE KARNATAKA GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2017

Order No. 01/2017-State Tax

Whereas, certain difficulties have arisen in giving effect to the provisions of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Karnataka Goods and Services Tax (Removal of Difficulties) Order, 2017.

2. For the removal of difficulties,-

(1) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

(2) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ ೩೧, ೨೦೧೮ (ಪುಷ್ಯ ೧೦, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೫೫ No.1555
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FINANCE SECRETARIAT

ORDER NO.01/2018

No. FD 47 CSL 2017, Bengaluru, dated 31/12/2018

WHEREAS, sub-section (1) of Section 44 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of Section 44 of the said Act, the electronic system to be developed is at the advanced stage and is likely to be made operational by the 31st January, 2019 as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Karnataka Goods and Services Tax (Removal of Difficulties) Order, 2018.

2. In Section 44 of the Karnataka Goods and Services Tax Act, 2017, after sub-section (2), the following Explanation shall be inserted, namely:—

“Explanation.- For the purposes of this section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st March, 2019.”.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ ೩೧, ೨೦೧೮ (ಪುಷ್ಯ ೧೦, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೫೬ No.1556
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FINANCE SECRETARIAT

ORDER NO.02/2018

No. FD 47 CSL 2017, Bengaluru, dated: 31/12/2018

WHEREAS, sub-section (4) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that-

Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the taxpayers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity-

- the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;
- the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time,

as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (4) of section 16 and sub-section (3) of section 37;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title—This Order may be called the Karnataka Goods and Services Tax (Second Removal of Difficulties) Order, 2018.-

2. In sub-section (4) of section 16 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”.

3. In sub-section (3) of section 37 of the said Act, after the existing proviso, the following proviso shall be inserted, namely: —

“Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under sub-section (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.”.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940)	ನಂ. ೧೫೫೭
Part-IVA	Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	No.1557

FINANCE SECRETARIAT

ORDER NO.03/2018

No. FD 47 CSL 2017, Bengaluru, dated 31/12/2018

WHEREAS, sub-section (1) of section 44 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, through the electronic system to be developed is at the advanced stage, it may likely to take some more time for being made operational as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Karnataka Goods and Services Tax (Third Removal of Difficulties) Order, 2018.

2. In section 44 of the Karnataka Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st March, 2019”, the figures, letters and word “30th June, 2019” shall be substituted.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940)	ನಂ. 1558
Part-IVA	Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	No.1558

FINANCE SECRETARIAT

ORDER NO.04/2018

No. FD 47 CSL 2017, Bengaluru, dated 31/12/2018

WHEREAS, sub-section (4) of section 52 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Karnataka Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018.
2. In section 52 of the Karnataka Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely: —

“Explanation: - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.”.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಫೆಬ್ರವರಿ ೧, ೨೦೧೯ (ಮಾಘ ೧೨, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೫
Part-IVA	Bengaluru, Friday, February 1, 2019 (Magha 12, Shaka Varsha 1940)	No. 85

FINANCE SECRETARIAT

ORDER NO.01/2019

No. FD 47 CSL 2017, Bengaluru, dated 01/02/2019

WHEREAS, sub-section (1) of Section 10 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that-

- (i) a registered person engaged in the supply of services, other than supply of service referred to in clause (b) of paragraph 6 of Schedule II to the said Act, may opt for the scheme under the said sub-section;
- (ii) a person who opts for the said scheme may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II to the said Act), of value not exceeding ten per cent. of turnover in a State or Union territory in the preceding financial year or five lakh rupees, whichever is higher;

AND WHEREAS, clause (a) of sub-section (2) of Section 10 of the said Act provides that the registered person shall be eligible to opt under sub-section (1), if, save as otherwise provided in sub-section(1), he is not engaged in the supply of services;

AND WHEREAS, rendering of services as part of the savings and investment practice of business, by way of extending deposits, loans or advances, in so far as the consideration is represented by way of interest or discount, is resulting in their ineligibility for the aforesaid scheme, causing hardships to a lot of small businesses and because of that, certain difficulties have arisen in giving effect to the provisions of section 10;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Central Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, namely: —

1. Short title. —This Order may be called the Karnataka Goods and Services Tax (Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account—
 - (i) for determining the eligibility for composition scheme under second proviso to sub-section (1) of section 10;
 - (ii) in computing aggregate turnover in order to determine eligibility for composition scheme.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೧೮, ೨೦೧೯ (ಆಷಾಢ ೨೭, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, July 18, 2019 (Ashada 27, Shaka Varsha 1940)	ನಂ. ೫೯೪ No. 594
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FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated: 18/07/2019

1. In the Government of Karnataka Removal of Difficulties Order No.01/2019, dated the 01st February, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.85, dated the 01st February, 2019, -

at page1, in line 18, for “Central” read “Karnataka”.

2. In the Government of Karnataka Removal of Difficulties Order No.05/2019, dated the 23rd April, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.321, dated the 23rd April, 2019, -

at page 2, in line 7, for “section (1)” read “ sub-section (1)”.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಫೆಬ್ರವರಿ ೨, ೨೦೧೯ (ಮಾಘ ೧೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೭
Part-IVA	Bengaluru, Saturday, February 2, 2019 (Magha 13, Shaka Varsha 1940)	No. 87

FINANCE SECRETARIAT

ORDER NO.02/2019

No. FD 47 CSL 2017, Bengaluru, dated 02/02/2019

WHEREAS, sub-section (4) of Section 52 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub section (4) of Section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Karnataka Goods and Services Tax (Second Removal of Difficulties) Order, 2019.
2. In Section 52 of the Karnataka Goods and Services Tax Act, 2017, in sub-section (4), in the Explanation, for the figures, letters and word “31st January, 2019”, the figures, letters and word “7th February, 2019” shall be substituted.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಮಾರ್ಚ್ ೮, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೧೭, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೩೪
Part-IVA	Bengaluru, Friday, March 8, 2019 (Palguna 17, Shaka Varsha 1940)	No. 234

FINANCE SECRETARIAT

ORDER NO. 03/2019

No. FD 47 CSL 2017, Bengaluru, dated: 08/03/2019

REMOVAL OF DIFFICULTY

Whereas, clause (c) of sub-section (3) of Section 31 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of Section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by Section 172 of the said Act, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Karnataka Goods and Services Tax (Third Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of Section 31 of the said Act shall apply to a person paying tax under Notification (02/2019) No.FD 48 CSL 2017, dated: 07.03.2019.

By Order and in the name of Governor of Karnataka,

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೬೨
Part-IVA	Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	No. 262

FINANCE SECRETARIAT

REMOVAL OF DIFFICULTY ORDER No. 04/2019

No. FD 47 CSL 2017, Bengaluru, dated: 29.03.2019

Whereas, sub-section (2) of section 17 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter in this order referred to as the “said Act”) provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies; and

Whereas sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be as prescribed;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, namely:-

1. Short title. -- This Order may be called the Karnataka Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by item (b) of para 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.
3. This Order shall come into force with effect from the 1st day of April, 2019.

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

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c),
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಏಪ್ರಿಲ್ ೨೩, ೨೦೧೯ (ವೈಶಾಖ ೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೩೨೧
Part-IVA	Bengaluru, Tuesday, April 23, 2019 (Vaisakha 3, Shaka Varsha 1940)	No. 321

FINANCE SECRETARIAT

ORDER NO.05/2019

No. FD 47 CSL 2017, Bengaluru, dated: 23/04/2019

REMOVAL OF DIFFICULTY

WHEREAS, sub-section (2) of section 29 of the Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the 'KGST Act') provides for cancellation of registration by proper officer in situations described in clause (a) to clause (e) as under: -

- (a) a registered person has contravened such provisions of the Act or the rules made there under as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- (e) registration has been obtained by means of fraud, will ful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

AND WHEREAS, sub-section (1) of section 169 of the KGST Act provides for service of notice (opportunity of being heard); clause (c) and (d) of said sub-section are as under: -

.....

- (c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or
- (d) by making it available on the common portal; or

.....

AND WHEREAS, sub-section (1) of Section 30 provides for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order.

AND WHEREAS, sub-section (1) of section 107 of the KGST Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the KGST Act empowers the Appellate Authority that it may, if he is

satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month.

AND WHEREAS, a large number of registrations have been cancelled under sub-section (2) of section 29 of the KGST Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the KGST Act and the period of thirty days provided for revocation of cancellation order in sub-section (1) of section 30 of the KGST Act, the period for filing appeal under section (1) of section 107 of the KGST Act and also the period of condoning the delay provided in sub-section (4) of Section 107 of the KGST Act has elapsed; the registered persons whose registrations have been cancelled under sub-section (2) of section 29 of the KGST Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration. GST being a new Act, these taxpayers were not familiar with the manner of service of notice by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the KGST Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

Short title.—This Order may be called the Karnataka, Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019.-

In sub-section (1) of section 30 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22/07/2019.”.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೧೮, ೨೦೧೯ (ಆಷಾಢ ೨೭, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, July 18, 2019 (Ashada 27, Shaka Varsha 1940)	ನಂ. ೫೯೪ No. 594
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FINANCE SECRETARIAT

CORRIGENDUM

No. FD 47 CSL 2017, Bengaluru, dated: 18/07/2019

1. In the Government of Karnataka Removal of Difficulties Order No.01/2019, dated the 01st February, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.85, dated the 01st February, 2019, -

at page1, in line 18, for “Central” read “Karnataka”.

2. In the Government of Karnataka Removal of Difficulties Order No.05/2019, dated the 23rd April, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.321, dated the 23rd April, 2019, -

at page 2, in line 7, for “section (1)” read “ sub-section (1)”.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜೂನ್ ೨೯, ೨೦೧೯ (ಆಷಾಢ ೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೩೮
Part-IVA	Bengaluru, Saturday, June 29, 2019 (Ashada 8, Shaka Varsha 1940)	No. 538

FINANCE SECRETARIAT

ORDER NO.06/2019

No. FD 47 CSL 2017, Bengaluru, dated 29/06/2019

REMOVAL OF DIFFICULTY

WHEREAS, sub-section (1) of Section 44 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of Section 44 of the said Act, certain technical problems are being faced by the tax payers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Karnataka Goods and Services Tax (Sixth Removal of Difficulties) Order, 2019.

2. In Section 44 of the Karnataka Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “30th June, 2019”, the figures, letters and word “31st August, 2019” shall be substituted.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1]



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೦೪, ೨೦೧೯ (ಭಾದ್ರಪದ ೧೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೪೨
Part-IVA	Bengaluru, Wednesday, September 04, 2019 (Bhadrapada 13, Shaka Varsha 1940)	No. 742

FINANCE SECRETARIAT

ORDER NO.07/2019

No. FD 47 CSL 2017, Bengaluru, dated: 04/09/2019

REMOVAL OF DIFFICULTIES

WHEREAS, sub-section (1) of Section 44 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of Section 44 of the said Act, certain technical problems are being faced by the tax payers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said Section.

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Karnataka Goods and Services Tax (Seventh Removal of Difficulties) Order, 2019.

2. In Section 44 of the Karnataka Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st August, 2019”, the figures, letters and word “30th November, 2019” shall be substituted.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ನವೆಂಬರ್ ೨೬, ೨೦೧೯ (ಮಾರ್ಗಶಿರ ೫, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೦೦೬
Part-IVA	Bengaluru, Tuesday, November 26, 2019 (Margashira 5, Shaka Varsha 1940)	No. 1006

FINANCE SECRETARIAT

ORDER NO.08/2019

No. FD 47 CSL 2017, Bengaluru, dated: 26/11/2019

REMOVAL OF DIFFICULTIES

WHEREAS, sub-section (1) of Section 44 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of Section 44 of the said Act, certain technical problems are being faced by the tax payers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 and for the period from 1st April, 2018 to the 31st March, 2019 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said Section.

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Karnataka Goods and Services Tax (Eighth Removal of Difficulties) Order, 2019.
2. For the Explanation in Section 44 of the Karnataka Goods and Services Tax Act, 2017, the following Explanation shall be substituted, namely: —

“Explanation.- For the purposes of this Section, it is hereby declared that the annual return for the period from the 1st July, 2017 to the 31st March, 2018 shall be furnished on or before the 31st December, 2019 and the annual return for the period from the 1st April, 2018 to the 31st March, 2019 shall be furnished on or before the 31st March, 2020. ”.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಡಿಸೆಂಬರ್ ೭, ೨೦೧೯ (ಮಾರ್ಗಶಿರ ೧೬, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೦೪೪
Part-IVA	Bengaluru, Saturday, December 7, 2019 (Margashira 16, Shaka Varsha 1940)	No. 1044

FINANCE SECRETARIAT

ORDER NO.09/2019

No. FD 47 CSL 2017, Bengaluru, dated: 07/12/2019

REMOVAL OF DIFFICULTIES

WHEREAS, sub-section (1) of Section 112 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that any person aggrieved by an order passed against him under Section 107 or Section 108 of this Act or the Central Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal;

AND WHEREAS, sub-section (3) of Section 112 of the said Act provides that the Commissioner may, on his own motion, or upon request from the Commissioner of central tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or the Central Goods and Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order;

AND WHEREAS, Section 109 of the said Act provides for the constitution of Goods and Services Tax Appellate Tribunal and Benches thereof;

AND WHEREAS, for the purpose of filing the appeal or application as referred to in sub-section (1) or sub-section (3) of Section 112 of the said Act, as the case may be, the Appellate Tribunal and its Benches is yet to be constituted in the State under Section 109 of the said Act as a result whereof, the said appeal or application could not be filed within the time limit specified in the said sub-sections, and because of that, certain difficulties have arisen in giving effect to the provisions of the said Section;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Karnataka Goods and Services Tax (Ninth Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that for the purpose of calculating,-

(a) the “three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal” in sub-section (1) of Section 112, the start of the three months period shall be considered to be the later of the following dates:-

- (i) date of communication of order; or
- (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under Section 109, enters office;

(b) the “six months from the date on which the said order has been passed” in sub-section (3) of Section 112, the start of the six months period shall be considered to be the later of the following dates:-

- (i) date of communication of order; or
- (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under Section 109, enters office.

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

K. SAVITHRAMMA
Under Secretary to Government,
Finance Department [C.T.-1].



THE
KARNATAKA GOODS AND
SERVICES TAX ACT, 2017
TAX RATE NOTIFICATIONS
(FOR THE PERIOD FROM)
01-07-2017 TO 31-12-2019

THE
KARNATAKA GOODS AND
SERVICES TAX ACT, 2017
TAX RATE NOTIFICATIONS

(FOR THE PERIOD FROM)

01-07-2017 TO 31-12-2019

**GST TAX RATE NOTIFICATIONS
FROM 01-07-2017 to 31-12-2019**

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೯೧
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 591

FINANCE SECRETARIAT

NOTIFICATION (01/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) 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 notifies the rate of the State tax of-

- (i) 2.5 per cent. in respect of goods specified in Schedule I,
- (ii) 6 per cent. in respect of goods specified in Schedule II,
- (iii) 9 per cent. in respect of goods specified in Schedule III,
- (iv) 14 per cent. in respect of goods specified in Schedule IV,
- (v) 1.5 per cent. in respect of goods specified in Schedule V, and
- (vi) 0.125 per cent. in respect of goods specified in Schedule VI

appended to this notification (hereinafter referred to as the said Schedules), 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 Schedules, 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 Schedules.

Schedule I – 2.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304
2.	0304	Fish fillets and other fish meat (whether or not minced), frozen
3.	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption
4.	0306	Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption
5.	0307	Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption
6.	0308	Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
7.	0401	Ultra High Temperature (UHT) milk
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]
9.	0403	Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
11.	0406	Chena or paneer put up in unit container and bearing a registered brand name
12.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
13.	0409	Natural honey, put up in unit container and bearing a registered brand name
14.	0410	Edible products of animal origin, not elsewhere specified or included
15.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
16.	0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.
17.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
18.	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products.
19.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
20.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
21.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.
22.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower
23.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
24.	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name]
26.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets
27.	0801	Cashew nuts, whether or not shelled or peeled
28.	0802	Dried areca nuts, whether or not shelled or peeled
29.	0802	Dried chestnuts (singhada), whether or not shelled or peeled

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
30.	08	Dried makhana, whether or not shelled or peeled
31.	0806	Grapes, dried, and raisins
32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
33.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
35.	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
37.	0903	Maté
38.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
39.	0905	Vanilla
40.	0906	Cinnamon and cinnamon-tree flowers
41.	0907	Cloves (whole fruit, cloves and stems)
42.	0908	Nutmeg, mace and cardamoms
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
44.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
45.	10	All goods i.e. cereals, put up in unit container and bearing a registered brand name
46.	1001	Wheat and meslin put up in unit container and bearing a registered brand name
47.	1002	Rye put up in unit container and bearing a registered brand name
48.	1003	Barley put up in unit container and bearing a registered brand name
49.	1004	Oats put up in unit container and bearing a registered brand name
50.	1005	Maize (corn) put up in unit container and bearing a registered brand name
51.	1006	Rice put up in unit container and bearing a registered brand name
52.	1007	Grain sorghum put up in unit container and bearing a registered brand name
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] put up in unit container and bearing a registered brand name
54.	1101	Wheat or meslin flour put up in unit container and bearing a registered brand name.
55.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and bearing a registered brand name
56.	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and bearing a registered brand name
57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]
58.	1105	Meal, powder, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name
60.	1106 10 10	Guar meal
61.	1106 10 90	Guar gum refined split
62.	1109 00 00	Wheat gluten, whether or not dried
63.	12	All goods other than of seed quality
64.	1201	Soya beans, whether or not broken other than of seed quality.
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.
66.	1203	Copra other than of seed quality
67.	1204	Linseed, whether or not broken other than of seed quality.
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality.
69.	1206	Sunflower seeds, whether or not broken other than of seed quality
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
72.	1210	Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichoriumintybussativum) of a kind used primarily for human consumption, not elsewhere specified or included
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]
76.	1301	Compounded asafoetida commonly known as heeng
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
78.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]
79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
87.	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
90.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
91.	1701	Beet sugar, cane sugar, khandsari sugar
92.	1702	Palmyra sugar
93.	1801	Cocoa beans whole or broken, raw or roasted
94.	1802	Cocoa shells, husks, skins and other cocoa waste
95.	1803	Cocoa paste whether or not de-fatted
96.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
97.	1902	Seviyan (vermicelli)
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)
99.	1905	Pizza bread
100.	1905 40 00	Rusks, toasted bread and similar toasted products
101.	2106 90	Sweetmeats
102.	2201 90 10	Ice and snow
103.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
104.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
105.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]
106.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]
107.	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass,

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]
108.	2307	Wine lees; argol
109.	2401	Tobacco leaves
110.	2502	Unroasted iron pyrites.
111.	2503[except 2503 00 10]	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as by-product in refining of crude oil]
112.	2504	Natural graphite.
113.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
115.	2507	Kaolin and other kaolinic clays, whether or not calcined.
116.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
117.	2509	Chalk.
118.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.
120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
123.	2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]	Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]
124.	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
125.	2516 11 00	Granite crude or roughly trimmed
126.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder of stones heading 2515 or 2516 whether or not heat treated.
127.	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 2518 10 dolomite, Not calcined or sintered
128.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.
132.	2524	Asbestos
133.	2525	Mica, including splitting; mica waste.
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
135.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.
137.	2530	Mineral substances not elsewhere specified or included.
138.	26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste]
139.	2601	Iron ores and concentrates, including roasted iron pyrites
140.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
141.	2603	Copper ores and concentrates.
142.	2604	Nickel ores and concentrates.
143.	2605	Cobalt ores and concentrates.
144.	2606	Aluminium ores and concentrates.
145.	2607	Lead ores and concentrates.
146.	2608	Zinc ores and concentrates.
147.	2609	Tin ores and concentrates.
148.	2610	Chromium ores and concentrates.
149.	2611	Tungsten ores and concentrates.
150.	2612	Uranium or thorium ores and concentrates.
151.	2613	Molybdenum ores and concentrates.
152.	2614	Titanium ores and concentrates.
153.	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.
154.	2616	Precious metal ores and concentrates.
155.	2617	Other ores and concentrates
156.	2618	Granulated slag (slag sand) from the manufacture of iron or steel
157.	27	Bio-gas
158.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
159.	2702	Lignite, whether or not agglomerated, excluding jet
160.	2703	Peat (including peat litter), whether or not agglomerated
161.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
162.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
163.	2706	Tar distilled from coal, from lignite or from peat
164.	2710	Kerosene PDS
165.	2711 12 00, 2711 13 00, 2710 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.
166.	28	Thorium oxalate
167.	28	Enriched KBF ₄ (enriched potassium fluoborate)
168.	28	Enriched elemental boron
169.	28	Nuclear fuel
170.	2805 11	Nuclear grade sodium
171.	2845	Heavy water and other nuclear fuels
172.	2853	Compressed air
173.	30	Insulin
174.	3002, 3006	Animal or Human Blood Vaccines
175.	30	Diagnostic kits for detection of all types of hepatitis
176.	30	Desferrioxamine injection or deferiprone
177.	30	Cyclosporin
178.	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name
179.	30	Oral re-hydration salts
180.	30	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule
181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule
182.	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name
183.	32	Wattle extract, quebracho extract, chestnut extract
184.	3202	Enzymatic preparations for pre-tanning
185.	3307 41 00	Agarbatti
186.	3402	Sulphonated castor oil, fish oil or sperm oil
187.	3605 00 10	Handmade safety matches Explanation.- For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: - (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches; (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip
189.	4016	Toy balloons made of natural rubber latex
190.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws
191.	4016	Erasers
192.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		tanned, parchment-dressed or further prepared), whether or not dehaired or split
193.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split
194.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
195.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
199.	4801	Newsprint, in rolls or sheets
200.	4823	Kites
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets
202.	5004 to 5006	Silk yarn
203.	5007	Woven fabrics of silk or of silk waste
204.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool
205.	5105	Wool and fine or coarse animal hair, carded or combed
206.	5106 to 5110	Yarn of wool or of animal hair
207.	5111 to 5113	Woven fabrics of wool or of animal hair
208.	5201 to 5203	Cotton and Cotton waste
209.	5204	Cotton sewing thread, whether or not put up for retail sale
210.	5205 to 5207	Cotton yarn [other than khadi yarn]
211.	5208 to 5212	Woven fabrics of cotton
212.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
213.	5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
214.	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)
215.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn
216.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
217.	5407, 5408	Woven fabrics of manmade textile materials
218.	5512 to 5516	Woven fabrics of manmade staple fibres
219.	5705	Coir mats, matting and floor covering
220.	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, glzal
221.	60	Knitted or crocheted fabrics [All goods]
222.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece
223.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
224.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece
225.	64	Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.
226.	6901 00 10	Bricks of fossil meals or similar siliceous earths
227.	6904 10 00	Building bricks
228.	6905 10 00	Earthen or roofing tiles
229.	7018	Glass beads.
230.	84	Pawan Chakki that is Air Based Atta Chakki
231.	8413, 8413 91	Hand pumps and parts thereof
232.	8419 19	Solar water heater and system
233.	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof
234.	84 or 85	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Solar lantern / solar lamp (g) Ocean waves/tidal waves energy devices/plants
235.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
236.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
237.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
238.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
239.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
240.	8606	Railway or tramway goods vans and wagons, not self-propelled
241.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
242.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled
244.	8802	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use.
245.	8803	Parts of goods of heading 8802
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
247.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
248.	8904	Tugs and pusher craft

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
249.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
250.	8906	Other vessels, including warships and lifeboats other than rowing boats
251.	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907
253.	90	Coronary stents and coronary stent systems for use with cardiac catheters
254.	90 or any other Chapter	Artificial kidney
255.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney
256.	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule
258.	9405 50 31	Kerosene pressure lantern
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles
260.	9603 10 00	Broomsticks
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907
262.	9705	Numismatic coins
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.

List 1 [See S.No.180 of the Schedule I]

- (1) Amikacin
- (2) Amphotericin-B
- (3) Amrinone
- (4) Aprotinin
- (5) Baclofen
- (6) Bleomycin
- (7) Busulphan
- (8) BCG vaccine, Iopromide, Iotrolan
- (9) Chlorambucil
- (10) Chorionic Gonadotrophin
- (11) Clindamycin
- (12) Cyclophosphamide
- (13) Dactinomycin
- (14) Daunorubicin
- (15) Desferrioxamine
- (16) Dimercaprol
- (17) Disopyramide phosphate
- (18) Dopamine
- (19) Eptifibatide
- (20) Glucagon

- (21) Hydroxyurea
- (22) Isoprenaline
- (23) Isoflurane
- (24) Lactulose
- (25) Lomustine
- (26) Latanoprost
- (27) Melphalan
- (28) Mesna
- (29) Methotrexate
- (30) MMR (Measles, mumps and rubella) vaccine
- (31) Mustin Hydrochloride
- (32) Pancuronium Bromide
- (33) Praziquantel
- (34) Protamine
- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyaluronatesterile 1% and 1.4% solution
- (38) Somatostatin
- (39) Strontium Chloride (85Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) TetanusImmunoglobulin
- (43) Typhoid Vaccines:
 - (a) VI Antigen of Salmonella Typhi, and
 - (b) Ty21a cells and attenuated non-pathogenic strains of S.Typhi
- (44) Tretinoin
- (45) Tribavirin / Ribavirin
- (46) Urokinase
- (47) Ursodeoxycholic Acid
- (48) Vancomycin
- (49) Vasopressin
- (50) Vecuronium Bromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochloride injection
- (54) Ketoanalogue preparation of essential amino acids
- (55) Pergolide
- (56) Kit for bedside assay of Troponin-T
- (57) Solution for storing, transporting, flushing donor organs for transplant
- (58) Miltefosine
- (59) Milrinone Lactate
- (60) Methoxy Isobutyle Isonitrile (MIBI)
- (61) Haemophilus Influenzae Type b Vaccine
- (62) Mycophenolate Sodium
- (63) Verteporfin
- (64) Daclizumab
- (65) Ganciclovir
- (66) Drotrecoginalfa (activated)
- (67) Eptacogalfa activated recombinant coagulation factor VIIa
- (68) Muromonab CD3
- (69) Japanese encephalitis vaccine
- (70) Valganciclovir
- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;
- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;
- (80) Everolimus tablets/dispersible tablets;

- (81) Poractant alfa
- (82) Troponin-I whole blood test kit;
- (83) Blower/mister kit for beating heart surgery;
- (84) Fluoro Enzyme Immunoassay Diagnostic kits.
- (85) Tablet Telbivudine
- (86) Injection Exenatide
- (87) DTaP-IPV-Hibor PRP-T combined Vaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine(Diphtheria CRM197 Protein)
- (89) Injection Thyrotropin Alfa
- (90) Injection Omalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) Fondaparinux Sodium
- (95) Influenza Vaccine
- (96) Ixabepilone
- (97) Lapatinib
- (98) Pegaptanib Sodium injection
- (99) Sunitinib Malate
- (100) Tocilizumab
- (101) Agalsidase Beta
- (102) Anidulafungin
- (103) Capsosungin acetate
- (104) Desflurane USP
- (105) Heamostatic Matrix with Gelatin and human Thrombin
- (106) Imiglucerase
- (107) Maraviroc
- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, Iobitridol and Sodium and meglumine ioxaglate)
- (109) Sorafenib tosylate
- (110) Varenciline tartrate
- (111) 90 Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium for injection
- (115) Bevacizumab
- (116) Raltegravir potassium
- (117) Rotavirus Vaccine (Live Oral Pentavalent)
- (118) Pneumococcal Polysaccharide Vaccine
- (119) Temsirolimus Concentrate for infusion for injection
- (120) Natalizumab
- (121) Octreotide
- (122) Somatropin
- (123) Aurothiomalate Sodium
- (124) Asparaginase
- (125) Agglutinating Sera
- (126) Anti-Diphtheria Normal Human Immunoglobulin
- (127) Anti-human lymphocyte immunoglobulin IV
- (128) Anti-human thymocyte immunoglobulin IV
- (129) Anti-Pertussis Normal Human Immunoglobulin
- (130) Anti-Plague serum
- (131) Anti-Pseudomonas Normal Human Immunoglobulin
- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) Botulinum Toxin Type A
- (136) Burn therapy dressing soaked in gel
- (137) Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
- (138) Bovine Albumin
- (139) Bretyleum Tossylate
- (140) Calcium Disodium Edetate
- (141) Carmustine

- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation factor IX prothrombin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin
- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal Bovine Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gasgangrene Anti-Toxin Serum
- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicine
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion
- (176) Iopamidol
- (177) Iohexol
 - (a) Indium(III) inbleomycin
 - (b) Indium113 Sterile generator and elution accessories
 - (c) Indium113 in brain scanning kit
 - (d) Indium113 in liver scanning kit
- (178) Iscador, CLIA diagnostic kits
- (179) Levodopa with benserazine
- (180) Lenograstim
- (181) Meningococcal A and C combined vaccine with diluant solvent
- (182) Methicillin
- (183) Metrizamide Inj with diluant
- (184) Monocomponent insulins
- (185) Mycophenolate Mofetil
- (186) Normal Human plasma
- (187) Normal Human immunoglobulin
- (188) Nuclear magnetic resonance contrast agent
- (189) Normal Human serum Albumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated and live)
- (194) Potassium Aminobenzoate
- (195) Porcine Insulin Zinc Suspension
- (196) Prednimustine
- (197) Porcine and Bovine insulin
- (198) Purified Chick Embryo Cell Rabies Vaccine

- (199) Pyridostigmine
- (200) Pneumocystis carinii I F kits
- (201) Prostaglandin E1 (PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
- (203) Radioisotope TI 201
 - (a) Rabbit brains thromboplastin for PT test
 - (b) Reagent for PT tests
 - (c) Human Thrombin for TT tests
- (204) Rabies immune globulin of equine origin
- (205) Sevoflurane
- (206) Recuronium Bromide
- (207) Septopal beads and chains
- (208) Sodium Arsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
- (210) Solution of Nucleotides and Nucleosides
- (211) Specific Desensitizing Vaccine
- (212) Sterile Absorbable Haemostat for control of surgical vessel bleeding
- (213) Strontium SR-89 Chloride
- (214) Suxamethonium Chloride
- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrafosmin
- (218) Ticarcillin
- (219) Tranexamic Acid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) Triethylene Tetramine
- (223) Thrombokinas
- (224) Teniposide
- (225) Trans-1-diamino cyclohexane Oxalatoplatinum
- (226) Ticarcillin Disodium and Potassium Clavulanate combination
- (227) Vindesin Sulphate
- (228) X-ray diagnostic agents, the following:-
 - (a) Propylidone
 - (b) Ethyl iodophenylundecylate
 - (c) Iodipammide methyl glucamine
 - (d) Lipidollutra fluid
 - (e) Patentblue
 - (f) Zalcitabine
- (229) Zoledronic Acid
- (230) Anti-Haemophilic Factors Concentrate (VIII and IX)

List 2 [See S.No.181 of the Schedule I]

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS
- (6) Pyrazinamide
- (7) Dapsone
- (8) Clo- fazamine
- (9) Tetracycline Hydrochloride
- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine
- (13) Acetazolamide
- (14) Atro- pine
- (15) Homatropn
- (16) Chloroquine
- (17) Amodiaquine

- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfametho pyrezine
- (21) Diethyl Carbamazine
- (22) Arteether or formulation of artemisinin.

List 3 [See S.No.257 of the Schedule I]

- (A)
 - (1) Braille writers and braille writing instruments
 - (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
 - (3) Canes, Electronic aids like the Sonic Guide
 - (4) Optical, Environmental Sensors
 - (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator
 - (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Com- passes and Spar Wheels
 - (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
 - (8) Drafting, Drawing aids, tactile displays
 - (9) Specially adapted clocks and watches
- (B)
 - (1) Orthopaedic appliances falling under heading No. 90.21 of the First Schedule
 - (2) Wheel chairs falling under heading No. 87.13 of the First Schedule
- (C) Artificial electronic larynx and spares thereof
- (D) Artificial electronic ear (Cochlear implant)
- (E)
 - (1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
 - (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
 - (3) Braille paper
 - (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
 - (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
 - (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
 - (7) Assistive listening devices, audiometers
 - (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
 - (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instru- ments and implants including bone cement.

Schedule II – 6%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	01012100, 010129	Live horses
2.	0202	Meat of bovine animals, frozen and put up in unit containers
3.	0203	Meat of swine, frozen and put up in unit containers
4.	0204	Meat of sheep or goats, frozen and put up in unit containers
5.	0205	Meat of horses, asses, mules or hinnies, frozen and put up in unit containers

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
6.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers
7.	0207	Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers
8.	0208	Other meat and edible meat offal, frozen and put up in unit containers
9.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers
10.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers
11.	0210	Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers
12.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
13.	0406	Cheese
14.	0801	Brazil nuts, dried, whether or not shelled or peeled
15.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.) [other than dried areca nuts]
16.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried
17.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8
18.	1108	Starches; inulin
19.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
20.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
21.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
22.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
23.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
24.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
25.	1516	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
26.	1517	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
27.	1518	Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included
28.	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
29.	1602	Other prepared or preserved meat, meat offal or blood
30.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
31.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
32.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
33.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
34.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
35.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
36.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
37.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
38.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
39.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
40.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
41.	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
42.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
43.	2102	Yeasts and prepared baking powders
44.	2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]	Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning
45.	2106	Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi
46.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form
47.	2202 90 10	Soya milk drinks
48.	2202 90 20	Fruit pulp or fruit juice based drinks
49.	2202 90 90	Tender coconut water put up in unit container and bearing a registered brand name
50.	2202 90 30	Beverages containing milk
51.	2515 12 10	Marble and travertine blocks
52.	2516	Granite blocks
53.	28	Anaesthetics
54.	28	Potassium Iodate
55.	28	Steam
56.	28	Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985
57.	2801 20	Iodine

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
58.	2847	Medicinal grade hydrogen peroxide
59.	29	Gibberellic acid
60.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
61.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
62.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
63.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
64.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
65.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or denatal adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]
66.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
67.	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
68.	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
69.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, other than those which are clearly not to be used as fertilizers
70.	3215	Fountain pen ink
71.	3215	Ball pen ink
72.	3306 10 10	Tooth powder
73.	3307 41 00	Odoriferous preparations which operate by burning [other than agarbattis]
74.	29, 30, 3302	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil
75.	3406	Candles, tapers and the like

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
76.	3701	Photographic plates and film for x-ray for medical use
77.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.
79.	3818	Silicon wafers
80.	3822	All diagnostic kits and reagents
81.	3926	Feeding bottles
82.	3926	Plastic beads
83.	4007	Latex Rubber Thread
84.	4014	Nipples of feeding bottles
85.	4015	Surgical rubber gloves or medical examination rubber gloves
86.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
87.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
88.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
89.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
90.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
91.	4203	Gloves specially designed for use in sports
92.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues
93.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like
94.	4405	Wood wool; wood flour
95.	4406	Railway or tramway sleepers (cross-ties) of wood
96.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
97.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
98.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
100.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
101.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
102.	4501	Natural cork, raw or simply prepared
103.	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetable materials such as of Bamboo, of rattan, of Other Vegetable materials
104.	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah
105.	4701	Mechanical wood pulp
106.	4702	Chemical wood pulp, dissolving grades
107.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
108.	4704	Chemical wood pulp, sulphite, other than dissolving grades
109.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
110.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
111.	4707	Recovered (waste and scrap) paper or paperboard
112.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
113.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
114.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
115.	4806 20 00	Greaseproof papers
116.	4806 40 10	Glassine papers
117.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
118.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
119.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
120.	4811	Aseptic packaging paper
121.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
122.	4819	Cartons, boxes and cases of corrugated paper or paper board
123.	4820	Exercise book, graph book, & laboratory note book and notebooks
124.	4823	Paper pulp moulded trays
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
126.	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated
127.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing
128.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title
129.	4908	Transfers (decalcomanias)
130.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
131.	4910	Calendars of any kind, printed, including calendar blocks
132.	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices
133.	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool
134.	5602	Felt, whether or not impregnated, coated, covered or laminated
135.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
136.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics
137.	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread
138.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
139.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics
140.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
141.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included
142.	5701	Carpets and other textile floor coverings, knotted, whether or not made up

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
143.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs
144.	5703	Carpets and other textile floor coverings, tufted, whether or not made up
145.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
146.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom
147.	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806
148.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
149.	5803	Gauze, other than narrow fabrics of heading 5806
150.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
151.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
152.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
153.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
154.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles
155.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
156.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
157.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
158.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
159.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
160.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
161.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
162.	5905	Textile wall coverings
163.	5906	Rubberised textile fabrics, other than those of heading 5902

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
164.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
165.	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
166.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
167.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
168.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
169.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece
170.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece
171.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece
172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
173.	6602	Walking-sticks, seat-sticks, whips, riding-crops and the like
174.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
175.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)
176.	68	Sand lime bricks
177.	6815	Fly ash bricks and fly ash blocks
178.	7015 10	Glasses for corrective spectacles and flint buttons
179.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
180.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners
181.	7317	Animal shoe nails
182.	7319	Sewing needles
183.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
184.	7323	Table, kitchen or other household articles of iron & steel; Utensils
185.	7418	Table, kitchen or other household articles of copper; Utensils
186.	7615	Table, kitchen or other household articles of aluminium; Utensils
187.	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
188.	8214	Paper knives, Pencil sharpeners and blades therefor
189.	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
190.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors
191.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
192.	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps
193.	8414 20 10	Bicycle pumps
194.	8414 20 20	Other hand pumps
195.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps
196.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers
197.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437
198.	8434	Milking machines and dairy machinery
199.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
200.	8452	Sewing machines
201.	8479	Composting Machines
202.	8517	Telephones for cellular networks or for other wireless networks
203.	85	Parts for manufacture of Telephones for cellular networks or for other wireless networks
204.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.
205.	8539	LED lamps
206.	87	Electrically operated vehicles, including two and three wheeled electric motor vehicles
207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorised
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712
210.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
211.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
213.	90 or any other Chapter	Patent Ductus Arteriousus / Atrial Septal Defect occlusion device
214.	9001	Contact lenses; Spectacle lenses
215.	9002	Intraocular lens
216.	9004	Spectacles, corrective
217.	9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
220.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
221.	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body
222.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
223.	9404	Coir products [except coir mattresses]
224.	9404	Products wholly made of quilted textile materials
225.	9405, 9405 50 31	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
226.	9405	LED lights or fixtures including LED lamps
227.	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]
230.	9506	Sports goods other than articles and equipments for general physical exercise
231.	9507	Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208) and similar hunting or shooting requisites
232.	9608	Pens [other than Fountain pens, stylograph pens]
233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
234.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof
235.	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material
236.	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques
237.	9702	Original engravings, prints and lithographs
238.	9703	Original sculptures and statuary, in any material
239.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]
240.	9706	Antiques of an age exceeding one hundred years
241.	9804	Other Drugs and medicines intended for personal use
242.	-	Lottery run by State Governments <i>Explanation 1.-</i> For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		<p><i>Explanation 2.-</i></p> <p>(1) "Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organising state.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.</p>

Schedule III – 9%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0402 91 10, 0402 99 20	Condensed milk
2.	1107	Malt, whether or not roasted
3.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.
4.	1404 90 10	Bidi wrapper leaves (tendu)
5.	1404 90 50	Indian katha
6.	1517 10	All goods i.e. Margarine, Linoxyn
7.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
8.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
10.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes
11.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
12.	1704	Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha]
13.	1901	Preparations suitable for infants or young children, put up for retail sale
14.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
15.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki]
16.	1905 [other than 1905 32 11, 1905 90 40]	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]
17.	2101 20	All goods i.e. Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
18.	2103 90 10	Curry paste
19.	2103 90 30	Mayonnaise and salad dressings
20.	2103 90 40	Mixed condiments and mixed seasoning

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
22.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
23.	2106	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]
24.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
25.	2207	Ethyl alcohol and other spirits, denatured, of any strength
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
27.	2503 00 10	Sulphur recovered as by-product in refining of crude oil
28.	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
29.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds
30.	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste
31.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene
32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
33.	2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in GST]
34.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]
35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]
40.	29	All organic chemicals other than giberellic acid
41.	30	Nicotine polacrilex gum

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
42.	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
43.	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers
44.	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers
45.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers
46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)
48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined
52.	3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry
53.	3211 00 00	Prepared driers
54.	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale
55.	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (Fountain pen ink and Ball pen ink)
56.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases
57.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
58.	3304 20 00	Kajal pencil sticks
59.	3305 9011, 3305 90 19	Hair oil
60.	3306 10 20	Dentifrices - Toothpaste
61.	3401 [except 340130]	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap
62.	3404	Artificial waxes and prepared waxes
63.	3407	Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
64.	3501	Casein, caseinates and other casein derivatives; casein glues
65.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
66.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
67.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein
68.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
69.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
70.	3507	Enzymes, prepared enzymes
71.	3601	Propellant powders
72.	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators
73.	3605	Matches (other than handmade safety matches [3605 00 10])
74.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)
75.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed
76.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed
77.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films
79.	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black
82.	3803 00 00	Tall oil, whether or not refined
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
86.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products
88.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included
89.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods
90.	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
92.	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801
93.	3817	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]
95.	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols
97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]
99.	3826	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals
100.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes;

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms
102.	3915	Waste, parings and scrap, of plastics
103.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
104.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
107.	3921	Other plates, sheets, film, foil and strip, of plastics
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics
109.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics
110.	3925	Builder's wares of plastics, not elsewhere specified
111.	3926	PVC Belt Conveyor, Plastic Tarpaulin
112.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)
113.	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
114.	4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
115.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
116.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber
117.	4007	Vulcanised rubber thread and cord, other than latex rubber thread
118.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
119.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
120.	4010	Conveyor or transmission belts or belting, of vulcanised rubber
121.	4011	Rear Tractor tyres and rear tractor tyre tubes
122.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]
123.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
124.	4202	School satchels and bags other than of leather or composition leather
125.	4202 12 10	Toilet cases
126.	4202 22 10	Hand bags and shopping bags, of artificial plastic material
127.	4202 22 20	Hand bags and shopping bags, of cotton
128.	4202 22 30	Hand bags and shopping bags, of jute
129.	4202 22 40	Vanity bags
130.	4202 29 10	Handbags of other materials excluding wicker work or basket work
131.	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.
132.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303
133.	4304	Artificial fur and articles thereof
134.	4403	Wood in the rough
135.	4407	Wood sawn or chipped
136.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]
137.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed
138.	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between
139.	44 or any Chapter	Bamboo flooring tiles
140.	4419	Tableware and Kitchenware of wood
141.	4501	Waste cork; crushed, granulated or ground cork
142.	4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
143.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
144.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets
146.	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets
148.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
149.	4812	Filter blocks, slabs and plates, of paper pulp
150.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
151.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes
152.	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]
153.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres
154.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]
155.	4821	Paper or paperboard labels of all kinds, whether or not printed
156.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper]
158.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
159.	5402, 5404, 5406	All synthetic filament yarn such as nylon, polyester, acrylic, etc.
160.	5403, 5405, 5406	All artificial filament yarn such as viscose rayon, Cuprammonium, etc.
161.	5501, 5502	Synthetic or artificial filament tow
162.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
163.	5505	Waste of manmade fibres
164.	5508	Sewing thread of manmade staple fibres
165.	5509, 5510, 5511	Yarn of manmade staple fibres
166.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
167.	6402	Other footwear with outer soles and uppers of rubber or plastics
168.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather
169.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials
170.	6405	Other footwear
171.	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
172.	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt
173.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed
174.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
175.	6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed
176.	6506	Other headgear, whether or not lined or trimmed
177.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear
178.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials
179.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
180.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69
181.	6810	Pre cast Concrete Pipes
182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like
183.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths
184.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths
185.	6906	Salt Glazed Stone Ware Pipes
186.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
187.	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]
188.	7001	Cullet and other waste and scrap of glass; glass in the mass
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked
190.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)
192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
193.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
194.	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter
195.	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)
196.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
197.	7202	Ferro-alloys
198.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms
199.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel
200.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
201.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)
202.	7207	Semi-finished products of iron or non-alloy steel
203.	7208 to 7212	All flat-rolled products of iron or non-alloy steel
204.	7213 to 7215	All bars and rods, of iron or non-alloy steel
205.	7216	Angles, shapes and sections of iron or non-alloy steel
206.	7217	Wire of iron or non-alloy steel
207.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel
208.	7219, 7220	All flat-rolled products of stainless steel
209.	7221, 7222	All bars and rods, of stainless steel
210.	7223	Wire of stainless steel
211.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel
212.	7225, 7226	All flat-rolled products of other alloy steel
213.	7227, 7228	All bars and rods of other alloy steel.
214.	7229	Wire of other alloy steel
215.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel
216.	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails
217.	7303	Tubes, pipes and hollow profiles, of cast iron
218.	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
219.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel
220.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
221.	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel
222.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]
223.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
225.	7311	Containers for compressed or liquefied gas, of iron or steel
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90
230.	7316	Anchors, grapnels and parts thereof, of iron or steel
231.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel
233.	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included
234.	7320	Springs and leaves for springs, of iron and steel
235.	7321	LPG stoves
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
237.	7325	Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system
238.	7326	Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal
239.	7401	Copper mattes; cement copper (precipitated copper)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
240.	7402	Unrefined copper; copper anodes for electrolytic refining
241.	7403	Refined copper and copper alloys, unwrought
242.	7404	Copper waste and scrap
243.	7405	Master alloys of copper
244.	7406	Copper powders and flakes
245.	7407	Copper bars, rods and profiles
246.	7408	Copper wire
247.	7409	Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm
248.	7410	Copper foils
249.	7411	Copper tubes and pipes
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)
251.	7413	Stranded wires and cables
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper
253.	7419 91 00	Metal castings
254.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
255.	7502	Unwrought nickel
256.	7503	Nickel waste and scrap
257.	7504	Nickel powders and flakes
258.	7505	Nickel bars, rods, profiles and wire
259.	7506	Nickel plates, sheets, strip and foil
260.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)
261.	7508	Other articles of nickel
262.	7601	Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods
263.	7602	Aluminium waste and scrap
264.	7603	Aluminium powders and flakes
265.	7604	Aluminium bars, rods and profiles
266.	7605	Aluminium wire
267.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm
268.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm
269.	7608	Aluminium tubes and pipes
270.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)
271.	7610 [Except 7610 10 00]	Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures
272.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment
273.	7612	Aluminium casks, drums, cans, boxes, etc.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
274.	7613	Aluminium containers for compressed or liquefied gas
275.	7614	Stranded wires and cables
276.	7616	Other articles of aluminium
277.	7801	Unwrought lead
278.	7802	Lead waste and scrap
279.	7804	Lead plates, sheets, strip and foil; lead powders and flakes
280.	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)
281.	7901	Unwrought zinc
282.	7902	Zinc waste and scrap
283.	7903	Zinc dust, powders and flakes
284.	7904	Zinc bars, rods, profiles and wire
285.	7905	Zinc plates, sheets, strip and foil
286.	7907	Other articles of zinc including sanitary fixtures
287.	8001	Unwrought tin
288.	8002	Tin waste and scrap
289.	8003	Tin bars, rods, profiles and wire
290.	8007	Other articles of tin
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap
292.	8113	Cermets and articles thereof, including waste and scrap
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools
295.	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles
296.	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale
298.	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
299.	8208	Knives and cutting blades, for machines or for mechanical appliances
300.	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets
301.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink
302.	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
303.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal
304.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal
305.	8307	Flexible tubing of base metal, with or without fittings
306.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal
307.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying
309.	8401	Nuclear reactors; machinery and apparatus for isotopes separation
310.	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers
311.	8403	Central heating boilers other than those of heading 8402
312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units
313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
314.	8406	Steam turbines and other vapour turbines
315.	8410	Hydraulic turbines, water wheels, and regulators therefor
316.	8411	Turbo-jets, turbo-propellers and other gas turbines - turbo-jets
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
319.	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric
320.	8419 20	Medical, surgical or laboratory sterilisers
321.	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
323.	8422 20 00, 8422 30 00, 8422 40 00, 8522 90 [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
324.	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery]
325.	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged]
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
330.	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils
331.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
332.	8440	Book-binding machinery, including book-sewing machines
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
335.	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials
337.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
338.	8446	Weaving machines (looms)
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
345.	8455	Metal-rolling mills and rolls therefor
346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
348.	8458	Lathes (including turning centres) for removing metal
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included
352.	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above
353.	8463	Other machine-tools for working metal, or cermets, without removing material
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand
357.	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
358.	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances
359.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
361.	8472	Perforating or stapling machines (staplers), pencil sharpening machines
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472
363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
365.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
366.	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]
367.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
368.	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
369.	8482	Ball bearing, Roller Bearings
370.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories
371.	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter
372.	8501	Electric motors and generators (excluding generating sets)
373.	8502	Electric generating sets and rotary converters
374.	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502
375.	8504	Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)
376.	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads
377.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
378.	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets
379.	8517	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528
380.	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers;
381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner
382.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37
383.	8525	Closed-circuit television (CCTV)
384.	8528	Computer monitors not exceeding 17 inches, Set top Box for Television (TV)
385.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)
386.	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors
387.	8534 00 00	Printed Circuits
388.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537
390.	8539	Electrical Filaments or discharge lamps
391.	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)
392.	8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals
393.	8542	Electronic integrated circuits
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
395.	8544	Winding Wires; Coaxial cables; Optical Fiber
396.	8545	Carbon electrodes
397.	8546	Electrical insulators of any material
398.	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter
399.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
400.	8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.
401.	8704	Refrigerated motor vehicles
402.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle
403.	8715	Baby carriages and parts thereof
404.	8801	Balloons and dirigibles, gliders and other non-powered aircraft
405.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof
406.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof
407.	8908 00 00	Vessels and other floating structures for breaking up
408.	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked
409.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]
410.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
411.	9004	Spectacles [other than corrective]; goggles and the like, corrective, protective or other
412.	9016	Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]
413.	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter
414.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)
415.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments
416.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
417.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
418.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
419.	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
420.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations
421.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
422.	9032	Automatic regulating or controlling instruments and apparatus
423.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90
424.	9103	Clocks with watch movements, excluding clocks of heading 9104
425.	9105	Other clocks
426.	9109	Clock movements, complete and assembled
427.	9114	Other clock parts
428.	9110	Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements
429.	9112	Clock cases, and parts thereof
430.	9301	Military weapons other than revolvers, pistols
431.	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)
432.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307
433.	9305	Parts and accessories of articles of headings 9301 to 9304
434.	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads
435.	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor
436.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles
437.	9403	Bamboo furniture
438.	9404	Coir mattresses, cotton pillows, mattress and quilts
439.	9406	Prefabricated buildings
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)
441.	9506	Swimming pools and padding pools
442.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks
443.	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]
444.	9604 00 00	Hand sieves and hand riddles
445.	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning
446.	9607	Slide fasteners and parts thereof
447.	9608	Fountain pens, stylograph pens and other pens
448.	9610 00 00	Boards, with writing or drawing surface, whether or not framed
449.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes
450.	9620 00 00	Monopods, bipods, tripods and similar articles
451.	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.
452.	9802	Laboratory chemicals
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

Schedule IV – 14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	1703	Molasses
2.	1704	Chewing gum / bubble gum and white chocolate, not containing cocoa
3.	1804	Cocoa butter, fat and oil
4.	1805	Cocoa powder, not containing added sugar or sweetening matter
5.	1806	Chocolates and other food preparations containing cocoa
6.	1901 90 [other than 1901 10, 1901 20 00]	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]
7.	1905 32	Waffles and wafers coated with chocolate or containing chocolate
8.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
9.	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder
10.	2106 90 20	Pan masala
11.	2202 90 90	Other non-alcoholic beverages
12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
16.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
17.	2516 12 00	Granite, other than blocks
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
19.	2710	Avgas
20.	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
21.	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
22.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
23.	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
24.	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
25.	3303	Perfumes and toilet waters
26.	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]
27.	3305 [other than 3305 9011, 3305 90 19]	All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
28.	3306 [other than 3306 10 10, 3306 10 20]	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste from (tooth powder or toothpaste)]
29.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants
30.	3401 30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent
31.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401
32.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
33.	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404
34.	3407	Modelling pastes, including those put up for children's amusement
35.	3602	Prepared explosives, other than propellant powders; such as Industrial explosives
36.	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
37.	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters
38.	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils
39.	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
40.	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers
41.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
42.	3820	Anti-freezing preparations and prepared de-icing fluids
43.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics
44.	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics
45.	3926 [other than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
46.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres]
47.	4012	Retreaded or used tyres and flaps
48.	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]
49.	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber (other than erasers)
50.	4017	Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber
51.	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material
52.	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, to-bacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work]
53.	4203	Articles of apparel and clothing accessories, of leather or of composition leather
54.	4205	Other articles of leather or of composition leather
55.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons
56.	4303	Articles of apparel, clothing accessories and other articles of furskin
57.	4304	Articles of artificial fur
58.	4410	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
59.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
60.	4412	Plywood, veneered panels and similar laminated wood
61.	4413	Densified wood, in blocks, plates, strips, or profile shapes
62.	4414	Wooden frames for paintings, photographs, mirrors or similar objects
63.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
64.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware
65.	4814	Wall paper and similar wall coverings; window transparencies of paper
66.	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit
67.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
68.	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
69.	6801	Setts, curbstones and flagstones, of natural stone (except slate)
70.	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone
71.	6803	Worked slate and articles of slate or of agglomerated slate
72.	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
73.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
74.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented
75.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering
76.	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
77.	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
78.	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
79.	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included
80.	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths
81.	6904	Ceramic flooring blocks, support or filler tiles and the like
82.	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
83.	6906	Ceramic pipes, conduits, guttering and pipe fittings
84.	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
85.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods
86.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
87.	6913	Statuettes and other ornamental ceramic articles
88.	6914	Other ceramic articles

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
89.	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
90.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
91.	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
92.	7006 00 00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
93.	7007	Safety glass, consisting of toughened (tempered) or laminated glass
94.	7008	Multiple-walled insulating units of glass
95.	7009	Glass mirrors, whether or not framed, including rear-view mirrors
96.	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
97.	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked
98.	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms
99.	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]
100.	7321	Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel
101.	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel
102.	7324	Sanitary ware and parts thereof of iron and steel
103.	7418	All goods other than utensils i.e. sanitary ware and parts thereof of copper
104.	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00
105.	7610 10 00	Doors, windows and their frames and thresholds for doors
106.	7615	All goods other than utensils i.e. sanitary ware and parts thereof
107.	8212	Razors and razor blades (including razor blade blanks in strips)
108.	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]
109.	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
110.	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
111.	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
112.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
113.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405
114.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine
115.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
116.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
117.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]
118.	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters
119.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
120.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
121.	8419	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]
122.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
123.	8423	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds
124.	8424	Fire extinguishers
125.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
126.	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
127.	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
128.	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers
129.	8443	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle
130.	8450	Household or laundry-type washing machines, including machines which both wash and dry
131.	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines])
132.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines
133.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter
134.	8479	Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]
135.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)
136.	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals
137.	8504	Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]
138.	8506	Primary cells and primary batteries
139.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)
140.	8508	Vacuum cleaners
141.	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508
142.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
143.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines
144.	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
145.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
146.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
147.	8517	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]
148.	8518	Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]
149.	8519	Sound recording or reproducing apparatus
150.	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521
151.	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [other than CCTV]
152.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
153.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
154.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 17 inches]
155.	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
156.	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
157.	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530
158.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables
159.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517
160.	8539	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]
161.	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber]
162.	8545	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)
163.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
164.	8702	Motor vehicles for the transport of ten or more persons, including the driver
165.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]
166.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
167.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
168.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
169.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
170.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
171.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
172.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
174.	8714	Parts and accessories of vehicles of headings 8711 and 8713
175.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
176.	8802	Aircrafts for personal use
177.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
178.	9004	Goggles
179.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
180.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
181.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
182.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
183.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
184.	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
185.	9012	Microscopes other than optical microscopes; diffraction apparatus
186.	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
187.	9014	Direction finding compasses; other navigational instruments and appliances
188.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
189.	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights
190.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light
191.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses
192.	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
193.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101
194.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
195.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)
196.	9107	Time switches with clock or watch movement or with synchronous motor
197.	9108	Watch movements, complete and assembled
198.	9110	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements
199.	9111	Watch cases and parts thereof
200.	9112	Cases for other than clocks, and parts thereof
201.	9113	Watch straps, watch bands and watch bracelets, and parts thereof
202.	9114	Other watch parts
203.	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
204.	9202	Other string musical instruments (for example, guitars, violins, harps)
205.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
206.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
207.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
208.	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
209.	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
210.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
211.	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof
212.	9403	Other furniture [other than bamboo furniture] and parts thereof
213.	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered
214.	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included
215.	9504	Video games consoles and Machines
216.	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
217.	9506	Articles and equipment for general physical exercise, gymnastics, athletics
218.	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]
219.	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)
220.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin
221.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks
222.	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
224.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
225.	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
226.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing
227.	9804	All dutiable articles intended for personal use
228.	-	<p>Lottery authorized by State Governments</p> <p>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>Explanation 2.-</p> <p>(1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010</p>

Schedule V – 1.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
2.	7102	Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted]
3.	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]
4.	7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7.	7107	Base metals clad with silver, not further worked than semi-manufactured
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
9.	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder form
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
12.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.
13.	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal
14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
15.	7115	Other articles of precious metal or of metal clad with precious metal
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
17.	7117	Imitation jewellery
18.	7118	Coin

Schedule VI – 0.125%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Diamonds, non-industrial unworked or simply sawn, cleaved or bruted
2.	7103	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped
3.	7104	Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped

Explanation. – For the purposes of this notification, –

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(iii) The phrase “registered brand name” means a brand which is registered under the Trade Marks Act, 1999 (Central Act 47 of 1999).

(iv) “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 (Central Act 51 of 1975).

(v) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 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.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜುಲೈ ೧, ೨೦೧೭ (ಅಷಾಢ ೧೦, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೩೧
Part-IVA	Bengaluru, Saturday, July 1, 2017 (Ashada 10, Shaka Varsha 1939)	No. 631

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 48 CSL 2017, Bengaluru, dated: 01-07-2017

In the Notification No. FD 48 CSL 2017 (1/2017) dated 29th June, 2017 published in the Karnataka Gazette, Extraordinary, No. 591 in Part IV A, dated 29th June, 2017, -

- (1) In page 8, at Sl.No. 180 of Schedule I – 2.5% relating to “Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule”, in column (2), the figures “30” shall be read as the figures and the words “30 or any Chapter”,
- (2) In page 29, at Sl. No. 42 of Schedule III - 9% relating to “Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers”, in the column (3), the words “other than those” shall be omitted,
- (3) In page 45, at Sl. No.411 of Schedule III – 9%, in column (3), the words and punctuations, “goggles and the like, corrective, protective or other” shall be omitted.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೧೩, ೨೦೧೭ (ಆಷಾಢ ೨೨, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೮೧
Part-IVA	Bengaluru, Thursday, July 13, 2017 (Ashada 22, Shaka Varsha 1939)	No. 681

FINANCE SECRETAIRAT

CORRIGENDUM

No. FD 48 CSL 2017, Bengaluru, Dated: 12-07-2017

1. In the Notification No. FD 48 CSL 2017 (01/2017) dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 591, dated 29th June, 2017, -

- (1) In page 3, at Sl. No. 35 of Schedule I – 2.5%, in column (3), the words “Coffee, whether or not roasted or decaffeinated” shall be read as the words “Coffee roasted, whether or not decaffeinated”.
- (2) In page 5, after Sl.No.103, of Schedule I – 2.5%, the following entry shall be inserted, namely:-

S. No.	Heading	Description
103A	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]

- (3) In page 8, in Sl.No.165, of Schedule I – 2.5%, in column (2), the figures “2710 19 00” shall be read as the figures “2711 19 00”.
- (4) In page 10, in Sl.No.234, of Schedule I – 2.5%, in column (2), the figures and word “84 or 85” shall be read as the figures and word “84, 85 or 94”.
- (5) In page 17, after Sl.No.16, of Schedule II – 6%, the following entry shall be inserted, namely:-

S. No.	Heading	Description
16A	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grape fruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried.

- (6) In page 18, in S.Nos.47, 48, 49 and 50, of Schedule II – 6%, in column (2), the figures “2202 90 10”, “2202 90 20”, “2202 90 90” and “2202 90 30” shall be respectively read as the figures “2202 99 10”, “2202 99 20”, “2202 99 90” and “2202 99 30”.

- (7) In page 48, in S.Nos.11, of Schedule IV – 14%, in column (2), the figures “2202 90 90” shall be read as the figures “2202 99 90”.
- (8) In page 55, after Sl.No.163, of Schedule IV – 14%, the following entry shall be inserted, namely:-

S. No.	Heading	Description
163A	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc

2. In the Notification No. FD 48 CSL 2017 (02/2017) dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 592, dated 29th June, 2017, -

- (1) In page 3, at Sl. No. 45 of the Schedule, in column (3), the entry “Dried leguminous vegetables, shelled, whether or not skinned or split” shall be read as the entry, “Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name]”.
- (2) In page 6, at Sl. No. 148 of the Schedule, in column (3), in clause (vi), the brackets, letters and words “[proposed GST Nil]” shall be omitted.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜುಲೈ ೨೯, ೨೦೧೭ (ಶ್ರಾವಣ ೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೭೨೧
Part-IVA	Bengaluru, Saturday, July 29, 2017 (Shravana 7, Shaka Varsha 1939)	No. 721

FINANCE SECRETARIAT

CORRIGENDUM

NO. FD 48 CSL 2017 BENGALURU, DATED: 29-07-2017.

1. In the Notification No. FD 48 CSL 2017 (01/2017) dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 591, dated 29th June, 2017, -

- (1) In page 4, in Sl. No. 59 of Schedule I – 2.5%, in column (3), the figures “1106 10 90” shall be read as the figures “0713”.
- (2) In page 4, in Sl.No.61, of Schedule I – 2.5%, in column (2), the figures “1106 10 90” shall be read as the figures “0713”.
- (3) In page 5, in Sl.No.92, of Schedule I – 2.5%,
 - (a) in column (2), the figures “1702” shall be read as the figures and word “1702 or 1704” and
 - (b) in column (3), the words “Palmyra sugar” shall be read as the words “Palmyra sugar, mishri, batasha, bura”.
- (4) In page 8, in Sl.No.185, of Schedule I – 2.5%, in column (3), the word “Agarbatti” shall be read as the words “Agarbatti, lobhan”.
- (5) In page 9, in Sl.No.220, of Schedule I – 2.5%, in column (3),
 - (a) the word “saima” shall be read as the word “salma”,
 - (b) the word “gotasitara” shall be read as the words and comma “gota, sitara” and
 - (c) the word “glzal” shall be read as the word “gizai”.
- (6) In page 10, in Sl.No.234, of Schedule I – 2.5%, in column (3), after sub-entry (g), the words comma and brackets “(h) Photo voltaic cells, whether or not assembled in modules or made up into panels” shall be inserted.
- (7) In page 17, in Sl.No.14, of Schedule II – 6%, in column (3), after the words, “shelled or peeled” the words “and desiccated coconuts” shall be inserted.
- (8) In page 17, in Sl.No.16, of Schedule II – 6%, in column (3), the word “Dates” shall be read as the words and brackets “Dates (soft or hard)”.
- (9) In page 18, in Sl.No.56, of Schedule II – 6%, in column (3), the words and brackets “serial number 1(f)” shall be read as the words and brackets “serial number 1(g)”.
- (10) In page 19, in Sl.No.74, of Schedule II – 6%, in column (2), the figures “3302” shall be read as the figures “3301”.
- (11) In page 26, in Sl.No.231, of Schedule II – 6%, in column (3), the word and figures “heading 9208” shall be read as the words and figures “heading 9208 or 9705”
- (12) In page 29, in Sl.No.55, of Schedule III – 9%, in column (3), the words and brackets “(Fountain pen ink and Ball pen ink)” shall be read as the words and brackets “(other than Fountain pen ink and Ball pen ink)”.

- (13) In page 33, in Sl.No.133, of Schedule III – 9%, in column (3), the words “Artificial fur and articles thereof” shall be read as the words “Artificial fur other than articles thereof”.
- (14) In page 37, in Sl.No.233, of Schedule III – 9%, in column (3), the words “Sewing needles” shall be omitted.
- (15) In page 38, in Sl.No.247, of Schedule III – 9%, in column (3), the figures and letters “0.12.5 mm” shall be read as the figures and letters “0.15 mm”.
- (16) In page 40, in Sl.No.323, of Schedule III – 9%, in column (2), the figures “8522 90” shall be read as the figures “8422 90”.
- (17) In page 44, in Sl.No.395, of Schedule III – 9%, in column (3), the words “Optical Fiber” shall be read as the words “Optical Fibre Cable”.
- (18) In page 47, in Sl.No.447, of Schedule III – 9%, in column (3), the words “and other pens” shall be omitted.
- (19) In page 55, in Sl.No.158, of Schedule IV – 14%, in column (3), the words “optical fibres optical fibres, bundles or cables” shall be read as the words “optical fibres, optical fibre bundles or cables”.
- (20) In page 55, in Sl.No.161, of Schedule IV – 14%, in column (3), the words “Optical Fiber” shall be read as the words “Optical Fibre Cables”.
- (21) In page 58, in Sl.No.215, of Schedule IV – 14%, in column (3), the words “Video games consoles and Machines” shall be read as the words, brackets, commas and figures “Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]”

2. In the Notification No. FD 48 CSL 2017 (02/2017) dated 29th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IV A, No. 592, dated 29th June, 2017,-

- (1) In page 3, in Sl. No. 59 of the Schedule, in column (2), the figure “9” shall be read as the figures, comma and the word “7,9 or 10”.
- (2) In page 5, in Sl.No.102 of the Schedule, in column (2), the figure “2302” shall be read as figures and comma “2301, 2302”.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೯೨
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 592

FINANCE SECRETARIAT

NOTIFICATION (02/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, 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, from the whole of the State tax leviable thereon under section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).

Schedule

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactucasativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad, by whatever name it is known, except when served for consumption
97.	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera
101.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
102.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake
103.	2501	Salt, all types
104.	2716 00 00	Electrical energy
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
106.	3002	Human Blood and its components
107.	3006	All types of contraceptives
108.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110.	3825	Municipal waste, sewage sludge, clinical waste
111.	3926	Plastic bangles
112.	4014	Condoms and contraceptives
113.	4401	Firewood or fuel wood
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
117.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
118.	4907	Cheques, loose or in book form
119.	4901	Printed books, including Braille books
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121.	4903	Children's picture, drawing or colouring books
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
123.	5001	Silkworm laying, cocoon
124.	5002	Raw silk
125.	5003	Silk waste
126.	5101	Wool, not carded or combed

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
127.	5102	Fine or coarse animal hair, not carded or combed
128.	5103	Waste of wool or of fine or coarse animal hair
129.	52	Gandhi Topi
130.	52	Khadi yarn
131.	5303	Jute fibres, raw or processed but not spun
132.	5305	Coconut, coir fibre
133.	63	Indian National Flag
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked
135.	6912 00 40	Earthen pot and clay lamps
136.	7018	Glass bangles (except those made from precious metals)
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
138.	8445	Amber charkha
139.	8446	Handloom [weaving machinery]
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
141.	8803	Parts of goods of heading 8801
142.	9021	Hearing aids
143.	92	Indigenous handmade musical instruments
144.	9603	Muddhas made of sarkanda and phoolbaharijhadoo
145.	9609	Slate pencils and chalk sticks
146.	9610 00 00	Slates
147.	9803	Passenger baggage
148.	Any chapter	<p>Puja samagri namely,-</p> <ul style="list-style-type: none"> (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
149.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.

Explanation.- For the purposes of this Schedule,-

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(iii) The phrase “registered brand name” means a brand which is registered under the Trade Marks Act, 1999 (Central Act 47 of 1999).

(iv) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(v) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act 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.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೯೩
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 593

FINANCE SECRETARIAT

NOTIFICATION (03/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Table below read with relevant List appended hereto and 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 Table, from so much of the State tax leviable thereon under section 9 of the Karnataka Good and Services Tax Act, 2017 (Karnataka Act 27 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions annexed to this notification, as specified in the corresponding entry in column (5) of the Table aforesaid.

TABLE

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	Any Chapter	Goods specified in the List annexed to this Table required in connection with: (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	2.5%	1

ANNEXURE

Condition No.	Conditions
1.	<p>If,-</p> <ul style="list-style-type: none"> (a) the goods are supplied to,- <ul style="list-style-type: none"> (i) the Oil and Natural Gas Corporation or Oil India Limited (hereinafter referred to as the “licensee”) or a sub-contractor of the licensee and in each case in connection with petroleum operations to be undertaken under petroleum exploration licenses or mining leases, as the case may be, granted by the Government of India or any State Government on nomination basis; or (ii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the “contractor”) or a sub-contractor of the contractor and in each case in connection with petroleum operations to be undertaken under a contract with the Government of India; or (iii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the “contractor”) or a sub-contractor of such Company or Companies or such consortium and in each case in connection with petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract signed with the Government of India, on or after the 1st day of April,1998, under the New Exploration Licensing Policy, or on or after the 1st day of April 2001 in terms of the Coal Bed Methane Policy, or on or after the 14th day of October, 2015 in terms of the Marginal Field Policy, as the case may be; (b) where the recipient of outward supply of goods,- <ul style="list-style-type: none"> (i) is a licensee, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, the following, namely, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for petroleum operations referred to in sub-clause (i) of clause (a) and have been imported under the licences referred to in that sub-clause; (ii) is a contractor, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for <ul style="list-style-type: none"> (A) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause, or (B) petroleum operations or coal bed methane operations referred to in sub-clause (iii) of clause (a), as the case may be, under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be; (c) where the recipient of outward supply of goods is a sub-contractor, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply, the following, namely :- <ul style="list-style-type: none"> (i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for :- <ul style="list-style-type: none"> (A) petroleum operations referred to in sub-clause (i) of clause (a) under the licenses or mining leases, as the case may be, referred to in that sub-clause and containing the name of such sub-contractor, or

	<p>(B) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause and containing, the name of such sub- contractor, or</p> <p>(C) petroleum operations or coal bed methane operations, as the case may be, referred to in sub- clause (iii) of clause (a) under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be, and containing the name of such sub-contractor;</p> <p>(ii) an affidavit to the effect that such sub-contractor is a bonafide sub-contractor of the licensee or lessee or contractor, as the case may be;</p> <p>(iii) an undertaking from such licensee or lessee or contractor, as the case may be, binding him to pay any duty, fine or penalty that may become payable, if any of the conditions of this entry are not complied with by such sub-contractor or licensee or lessee or contractor, as the case may be;</p> <p>(d) where the goods so supplied to the licensee or a sub-contractor of the licensee, or the contractor or a sub-contractor of the contractor are sought to be transferred to another sub-contractor of the licensee or another licensee or a sub- contractor of such licensee, or another sub-contractor of the contractor or another contractor or a subcontractor of such contractor (hereinafter referred to as the “transferee”), such transferee produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over such transferee, at the time of such transfer, the following, namely:-</p> <p>(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods may be transferred in the name of the transferee and that the said goods are required for petroleum operations to be undertaken under :-</p> <p>(A) petroleum exploration or mining leases referred to in sub-clause (i) of clause (a), or</p> <p>(B) petroleum operations to be undertaken under a contract referred to in sub-clause (ii) of clause (a), or</p> <p>(C) petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract referred to in sub-clause (iii) of clause (a)</p> <p>(ii) undertaking from the transferee to comply with all the conditions of this entry, including that he shall pay duty, fine or penalty that may become payable, if any of the conditions of this entry are not complied with by himself, where he is the licensee/ contractor or by the licensee/ contractor of the transferee where such transferee is a sub-contractor.</p>
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List

[See S.No.1 of the Table]

- (1) Land Seismic Survey Equipment and accessories, requisite vehicles including those for carrying the equipment, seismic survey vessels, global positioning system and accessories, and other materials required for seismic work or other types of Geophysical and Geochemical surveys for onshore and offshore activities.
- (2) All types of drilling rigs, jackup rigs, submersible rigs, semi-submersible rigs, drill ships, drilling barges, shot-hole drilling rigs, mobile rigs, workover rigs consisting of various equipment and other drilling equipment required for drilling operations, snubbing units, hydraulic workover units, self-elevating workover platforms, Remote Operated Vessel (ROV).
- (3) Helicopters including assemblies/parts.
- (4) All types of marine vessels to support petroleum operations including work boats, barges, crew boats, tugs, anchor handling vessels, lay barges and supply boats, marine ship equipment including water maker, DP system and Diving system.
- (5) All types of equipment/ units for specialised services like diving, cementing, logging, casing repair, production testing, simulation and mud services, oil field related lab equipment, reservoir engineering, geological equipment, directional drilling, stimulation, Coil Tubing units, Drill Stem Testing (DST), data acquisition and processing, solids control, fishing (as related to downhole retrieval in oil field operations or coal bed methane operations), well control, blowout prevention(BOP), pipe

inspection including Non Destructive Testing, coring, gravel pack, well completion and workover for oil/gas/CBM wells including wireline and downhole equipment.

- (6) All types of casing pipes, drill pipes, production tubing, pup joints, connections, coupling, kelly, cross overs and swages, Drive Pipes.
- (7) All types of drilling bits, including nozzles, breakers and related tools.
- (8) All types of oil field chemicals or coal bed methane chemicals including synthetic products used in petroleum or coal bed methane operations, oil well cement and cement additives, required for drilling, production and transportation of oil or gas.
- (9) Process, production and well platforms/ installation for oil, gas or CBM and water injection including items forming part of the platforms/ installation and equipment required like process equipment, turbines, pumps, generators, compressors, primemovers, water makers, filters and filtering equipment, telemetry, telecommunication, tele-control and other material required for platforms/ installations.
- (10) Line pipes for flow lines and trunk pipelines including weight-coating and wrapping.
- (11) Derrick barges, Mobile and stationary cranes, trenchers, pipelay barges, cargo barges and the like required in the construction/ installation of platforms and laying of pipelines.
- (12) Single buoy mooring systems, mooring ropes, fittings like chains, shackles, couplings marine hoses and oil tankers to be used for oil storage and connected equipment, Tanks used for storage of oil, condensate, coal bed methane, water, mud, chemicals and related materials.
- (13) All types of fully equipped vessels and other units /equipment required for pollution control, fire prevention, fire fighting, safety items like Survival Craft, Life Raft, fire and gas detection equipment, including H2S monitoring equipment.
- (14) Mobile and skid mounted pipe laying, pipe testing and pipe inspection equipment.
- (15) All types of valves including high pressure valves.
- (16) Communication equipment required for petroleum or coal bed methane operations including synthesized VHF Aero and VHF multi channel sets/ VHF marine multi channel sets.
- (17) Non-directional radio beacons, intrinsically safe walkie-talkies, directional finders, EPIRV, electronic individual security devices including electronic access control system.
- (18) Specialized antenna system, simplex telex over radio terminals, channel micro wave systems, test and measurement equipment.
- (19) X-band radar transponders, area surveillance system.
- (20) Common depth point (CDP) cable, logging cable, connectors, geo-phone strings, perforation equipment and explosives
- (21) Wellhead and Christmas trees, including valves, chokes, heads spools, hangers and actuators, flexible connections like chicksons and high pressure hoses, shut down panels.
- (22) Cathodic Protection Systems including anodes.
- (23) Technical drawings, maps, literature, data tapes, Operational and Maintenance Manuals required for petroleum or coal bed methane operations.
- (24) Sub-assemblies, tools, accessories, stores, spares, materials, supplies, consumables for running, repairing or maintenance of the goods specified in this List.

Explanation. –

(1) In this Schedule, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act 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.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೯೪
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 594

FINANCE SECRETARIAT

NOTIFICATION (04/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (3) 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 specifies the supply of goods, the description of which is specified in column (3) of the Table below and 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 Table, made by the person as specified in the corresponding entry in column (4), in respect of which the State tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	2401	Tobacco leaves	Agriculturist	Any registered person
4.	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of raw silk yarn	Any registered person
5.	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. <i>Explanation.- For the purposes of this entry, lottery</i>

				distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (Central Act 17 of 1998).
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Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act 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.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೯೫
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 595

FINANCE SECRETARIAT

NOTIFICATION (05/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

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 notifies the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, heading, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, in respect of which no refund of unutilised input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies).

TABLE

S. No.	Tariff item, heading, sub-heading or Chapter	Description of Goods
(1)	(2)	(3)
1.	5007	Woven fabrics of silk or of silk waste
2.	5111 to 5113	Woven fabrics of wool or of animal hair
3.	5208 to 5212	Woven fabrics of cotton
4.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
5.	5407, 5408	Woven fabrics of man-made textile materials
6.	5512 to 5516	Woven fabrics of man-made staple fibres
7.	60	Knitted or crocheted fabrics [All goods]
8.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
9.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
10.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
11.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
12.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
13.	8606	Railway or tramway goods vans and wagons, not self-propelled

S. No.	Tariff item, heading, sub-heading or Chapter	Description of Goods
(1)	(2)	(3)
14.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
15.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 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.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೯೬
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 596

FINANCE SECRETARIAT

NOTIFICATION (06/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by section 55 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 specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable State tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೯೭
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 597

FINANCE SECRETARIAT

NOTIFICATION (07/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the State tax leviable thereon under section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods
(1)	(2)	(3)
1.	Any chapter	The supply of goods by the CSD to the Unit Run Canteens
2.	Any chapter	The supply of goods by the CSD to the authorized customers
3.	Any chapter	The supply of goods by the Unit Run Canteens to the authorized customers

Explanation. -

(1) In this notification, "tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act 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.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೫೯೮
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 598

FINANCE SECRETARIAT

NOTIFICATION (08/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the State tax leviable thereon under section 9 of the Karnataka Goods and Services Tax Act, 2017(Karnataka Act 27 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	ನಂ. ೫೯೯ No. 599
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FINANCE SECRETARIAT

NOTIFICATION (09/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017)(hereinafter referred to as the said Act), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Act, from any supplier, who is not registered, from the whole of the State tax leviable thereon under section 9 of the said Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೦
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 600

FINANCE SECRETARIAT

NOTIFICATION (10/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods by a supplier, who is not registered, to a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Karnataka Goods and Services tax Rules, 2017, from the whole of the State tax leviable thereon under section 9 of the Karnataka Good and Services Tax Act, 2017 (Karnataka Act 27 of 2017).

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೧
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 601

FINANCE SECRETARIAT

NOTIFICATION (11/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the State tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

Table

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	All Services		
2	Section 5	Construction Services		
3	Heading 9954 (Construction services)	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	9	-
		(ii) composite supply of Works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	9	-
		(iii) construction services other than (i) and (ii) above.	9	-
4	Section 6	Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services		

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
5	Heading 9961	Services in wholesale trade. <i>Explanation</i> -This service does not include sale or purchase of goods, but includes: <ul style="list-style-type: none"> – Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission' – Services of electronic whole sale agents and brokers, – Services of whole sale auctioning houses. 	9	-
6	Heading 9962	Services in retail trade. <i>Explanation</i> - This service does not include sale or purchase of goods	9	-
7	Heading 9963 (Accommodation, food and beverage services)	(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, neither having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year nor having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.	6	-
		(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent. <i>Explanation</i> .- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	6	-
		(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.	9	-

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year.	9	-
		(v) Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	9	-
		(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent. <i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	9	-
		(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) together with renting of such premises.	9	-

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent. <i>Explanation.</i> -"declared tariff " includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	14	-
		(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-
8	Heading 9964 (Passenger transport services)	(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.	2.5	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service
		(ii) Transport of passengers, with or without accompanied belongings by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. <i>Explanation.</i> - (a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ; (c) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).	2.5	Provided that credit of input tax charged on goods or services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
		(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(vii) Passenger transport services other than (i), (ii) (iii), (iv), (v) and (vi) above.	9	-
9	Heading 9965 (Goods transport services)	(i) Transport of goods by rail (other than services specified at item no. (iv)).	2.5	Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service
		(ii) Transport of goods in a vessel.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6	-
		(v) Goods transport services other than (i), (ii), (iii) and (iv) above.	9	-

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
10	Heading 9966 (Rental services of transport vehicles)	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(ii) Rental services of transport vehicles with or without operators, other than (i) above.	9	-
11	Heading 9967 (Supporting services in transport)	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(ii) Supporting services in transport other than (i) above.	9	-
12	Heading 9968	Postal and courier services.	9	-
13	Heading 9969	Electricity, gas, water and other distribution services.	9	-
14	Section 7	Financial and related services; real estate services; and rental and leasing services.		
15	Heading 9971 (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. <i>Explanation.-</i> (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) “foreman of a chit fund” shall have the same meaning as is assigned to the expression “foreman” in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).	6	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of State tax as on supply of like goods involving transfer of title in goods	-
		(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of State tax as on supply of like goods involving transfer of title in goods	-
		(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <i>Explanation.-</i> (a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; (b) "scheduled air transport service" means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; (c) "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(v) Financial and related services other than (i),(ii),(iii) and (iv) above.	9	-
16	Heading 9972	Real estate services.	9	-
17	Heading 9973 (Leasing or rental services, with or without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	6	-
		(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to <i>Explanation</i> no. (v)]	9	-

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <i>Explanation.-</i> (a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; (b) "scheduled air transport service" means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; (c) "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(vi) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
18	Section 8	Business and Production Services		
19	Heading 9981	Research and development services.	9	-
20	Heading 9982	Legal and accounting services.	9	-
21	Heading 9983 (Other	(i) Selling of space for advertisement in print media.	2.5	-

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
	professional, technical and business services)	(ii) Other professional, technical and business services other than (i) above.	9	-
22	Heading 9984	Telecommunications, broadcasting and information supply services.	9	-
23	Heading 9985 (Support services)	<p>(i) Supply of tour operators services. <i>Explanation.-</i> "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.</p>	2.5	<p>1. Provided that credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.</p>
		(ii) Support services other than (i) above	9	-

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
24	Heading 9986	<p>(i) Support services to agriculture, forestry, fishing, animal husbandry.</p> <p><i>Explanation.</i> – “Support services to agriculture, forestry, fishing, animal husbandry” mean –</p> <p>(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(i) (iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.</p>	Nil	-
		(ii) Support services to mining, electricity, gas and water distribution.	9	-
25	Heading 9987	Maintenance, repair and installation (except construction) services.	9	-

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textile yarns (other than of man-made fibres) and textile fabrics;</p> <p>(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p> <p><i>Explanation.-</i> “man made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes either,-</p> <p>(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p> <p>(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above.</p>	2.5	-
27	Heading 9989	Other manufacturing services; publishing, printing and reproduction services; materials recovery services.	9	-
28	Section 9	Community, Social and Personal Services and other miscellaneous services		
29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
30	Heading 9992	Education services.	9	-
31	Heading 9993	Human health and social care services.	9	-
32	Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection services.	9	-
33	Heading 9995	Services of membership organisations.	9	-

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
34	Heading 9996 (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama.	9	-
		(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	9	-
		(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like.	14	-
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
		(v) Gambling.	14	-
		(vi) Recreational, cultural and sporting services other than (i), (ii), (iii), (iv) and (v) above.	9	-
35	Heading 9997	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	-
36	Heading 9998	Domestic services.	9	-
37	Heading 9999	Services provided by extraterritorial organisations and bodies.	9	-

2. In case of supply of service specified in column (3) of the entry at item (i) against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation .- For the purposes of paragraph 2, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be.

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4. *Explanation.-* For the purposes of this notification,-

- (i) Goods includes capital goods.
- (ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the annexed scheme of classification of services (Annexure).
- (iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), 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 heading 9988.

(iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Karnataka Goods and Services Act, 2017 and the rules made thereunder.

(v) "information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

5. This notification shall come into force with effect from 1st day of July, 2017.

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

K.S. PADMAVATHI

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

Annexure: Scheme of Classification of Services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
1	Chapter 99		All Services
2	Section 5		Construction Services
3	Heading 9954		Construction services
4	Group 99541		Construction services of buildings
5		995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings
6		995412	Construction services of other residential buildings such as old age homes, homeless shelters, hostels and the like
7		995413	Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings
8		995414	Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings
9		995415	Construction services of other non-residential buildings such as educational institutions, hospitals, clinics including veterinary clinics, religious establishments, courts, prisons, museums and other similar buildings
10		995416	Construction services of other buildings nowhere else classified
11		995419	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the buildings covered above
12	Group 99542		General construction services of civil engineering works

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
13		995421	General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels
14		995422	General construction services of harbours, waterways, dams, water mains and lines, irrigation and other waterworks
15		995423	General construction services of long-distance underground/ overland/ submarine pipelines, communication and electric power lines (cables); pumping stations and related works; transformer stations and related works
16		995424	General construction services of local water and sewage pipelines, electricity and communication cables and related works
17		995425	General construction services of mines and industrial plants
18		995426	General Construction services of Power Plants and its related infrastructure
19		995427	General construction services of outdoor sport and recreation facilities
20		995428	General construction services of other civil engineering works nowhere else classified
21		995429	Services involving repair, alterations, additions, replacements, renovation, maintenance or remodeling of the constructions covered above
22	Group 99543		Site preparation services
23		995431	Demolition services
24		995432	Site formation and clearance services including preparation services to make sites ready for subsequent construction work, test drilling and boring and core extraction, digging of trenches
25		995433	Excavating and earthmoving services
26		995434	Water well drilling services and septic system installation services
27		995435	Other site preparation services nowhere else classified
28		995439	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
29	Group 99544		Assembly and erection of prefabricated constructions
30		995441	Installation, assembly and erection services of prefabricated buildings
31		995442	Installation, assembly and erection services of other prefabricated structures and constructions
32		995443	Installation services of all types of street furniture (such as bus shelters, benches, telephone booths, public toilets, and the like)
33		995444	Other assembly and erection services nowhere else classified
34		995449	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
35	Group 99545		Special trade construction services
36		995451	Pile driving and foundation services
37		995452	Building framing and roof framing services
38		995453	Roofing and waterproofing services
39		995454	Concrete services
40		995455	Structural steel erection services
41		995456	Masonry services
42		995457	Scaffolding services
43		995458	Other special trade construction services nowhere else classified
44		995459	Services involving repair, alterations, additions, replacements, maintenance of the constructions covered above
45	Group 99546		Installation services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
46		995461	Electrical installation services including Electrical wiring and fitting services, fire alarm installation services, burglar alarm system installation services
47		995462	Water plumbing and drain laying services
48		995463	Heating, ventilation and air conditioning equipment installation services
49		995464	Gas fitting installation services
50		995465	Insulation services
51		995466	Lift and escalator installation services
52		995468	Other installation services nowhere else classified
53		995469	Services involving repair, alterations, additions, replacements, maintenance of the installations covered above
54	Group 99547		Building completion and finishing services
55		995471	Glazing services
56		995472	Plastering services
57		995473	Painting services
58		995474	Floor and wall tiling services
59		995475	Other floor laying, wall covering and wall papering services
60		995476	Joinery and carpentry services
61		995477	Fencing and railing services
62		995478	Other building completion and finishing services nowhere else classified
63		995479	Services involving repair, alterations, additions, replacements, maintenance of the completion/finishing works covered above
64	Section 6		Distributive Trade Services ; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services
65	Heading 9961		Services in wholesale trade
66	Group 99611		
67		996111	Services provided for a fee or commission or on contract basis on wholesale trade
68	Heading 9962		Services in retail trade
69	Group 99621		
70		996211	Services provided for a fee or commission or on contract basis on retail trade
71	Heading 9963		Accommodation, food and beverage services
72	Group 99631		Accommodation services
73		996311	Room or unit accommodation services provided by Hotels, Inn, Guest House, Club and the like
74		996312	Camp site services
75		996313	Recreational and vacation camp services
76	Group 99632		Other accommodation services
77		996321	Room or unit accommodation services for students in student residences
78		996322	Room or unit accommodation services provided by Hostels, Camps, Paying Guest and the like
79		996329	Other room or unit accommodation services nowhere else classified
80	Group 99633		Food, edible preparations, alcoholic and non-alcoholic beverages serving services
81		996331	Services provided by restaurants, cafes and similar eating facilities including takeaway services, room services and door delivery of food

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
82		996332	Services provided by Hotels, Inn, Guest House, Club and the like including room services, takeaway services and door delivery of food
83		996333	Services provided in canteen and other similar establishments
84		996334	Catering Services in exhibition halls, events, marriage halls and other outdoor/indoor functions
85		996335	Catering services in trains, flights and the like
86		996336	Preparation or supply services of food, edible preparations, alcoholic and non-alcoholic beverages to airlines and other transportation operators
87		996337	Other contract food services
88		996339	Other food, edible preparations, alcoholic and non-alcoholic beverages serving services nowhere else classified
89	Heading 9964		Passenger transport services
90	Group 99641		Local transport and sightseeing transportation services of passengers
91		996411	Local land transport services of passengers by railways, metro, monorail, bus, tramway, autos, three wheelers, scooters and other motor vehicles
92		996412	Taxi services including radio taxi and other similar services
93		996413	Non-scheduled local bus and coach charter services
94		996414	Other land transportation services of passengers
95		996415	Local water transport services of passengers by ferries, cruises and the like
96		996416	Sightseeing transportation services by rail, land, water and air
97		996419	Other local transportation services of passengers nowhere else classified
98	Group 99642		Long-distance transport services of passengers
99		996421	Long-distance transport services of passengers through rail network by railways, metro and the like
100		996422	Long-distance transport services of passengers through road by bus, car, non-scheduled long distance bus and coach services, stage carriage and the like
101		996423	Taxi services including radio taxi and other similar services
102		996424	Coastal and transoceanic (overseas) water transport services of passengers by Ferries, Cruise Ships and the like
103		996425	Domestic/ international scheduled air transport services of passengers
104		996426	Domestic/ international non-scheduled air transport services of passengers
105		996427	Space transport services of passengers
106		996429	Other long-distance transportation services of passengers nowhere else classified
107	Heading 9965		Goods Transport Services
108	Group 99651		Land transport services of Goods
109		996511	Road transport services of Goods including letters, parcels, live animals, household and office furniture, containers and the like by refrigerator vehicles, trucks, trailers, man or animal drawn vehicles or any other vehicles
110		996512	Railway transport services of Goods including letters, parcels, live animals, household and office furniture, intermodal containers, bulk cargo and the like
111		996513	Transport services of petroleum and natural gas, water, sewerage and other goods via pipeline

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
112		996519	Other land transport services of goods nowhere else classified
113	Group 99652		Water transport services of goods
114		996521	Coastal and transoceanic (overseas) water transport services of goods by refrigerator vessels, tankers, bulk cargo vessels, container ships and the like
115		996522	Inland water transport services of goods by refrigerator vessels, tankers and other vessels
116	Group 99653		Air and space transport services of goods
117		996531	Air transport services of letters and parcels and other goods
118		996532	Space transport services of freight
119	Heading 9966		Rental services of transport vehicles with or without operators
120	Group 99660		Rental services of transport vehicles with or without operators
121		996601	Rental services of road vehicles including buses, coaches, cars, trucks and other motor vehicles, with or without operator
122		996602	Rental services of water vessels including passenger vessels, freight vessels and the like with or without operator
123		996603	Rental services of aircraft including passenger aircrafts, freight aircrafts and the like with or without operator
124		996609	Rental services of other transport vehicles nowhere else classified with or without operator
125	Heading 9967		Supporting services in transport
126	Group 99671		Cargo handling services
127		996711	Container handling services
128		996712	Customs house agent services
129		996713	Clearing and forwarding services
130		996719	Other cargo and baggage handling services
131	Group 99672		Storage and warehousing services
132		996721	Refrigerated storage services
133		996722	Bulk liquid or gas storage services
134		996729	Other storage and warehousing services
135	Group 99673		Supporting services for railway transport
136		996731	Railway pushing or towing services
137		996739	Other supporting services for railway transport nowhere else classified
138	Group 99674		Supporting services for road transport
139		996741	Bus station services
140		996742	Operation services of national highways, state highways, expressways, roads and streets; bridges and tunnel operation services
141		996743	Parking lot services
142		996744	Towing services for commercial and private vehicles
143		996749	Other supporting services for road transport nowhere else classified
144	Group 99675		Supporting services for water transport (coastal, transoceanic and inland waterways)
145		996751	Port and waterway operation services (excluding cargo handling) such as operation services of ports, docks, light houses, light ships and the like
146		996752	Pilotage and berthing services
147		996753	Vessel salvage and refloating services
148		996759	Other supporting services for water transport nowhere else classified
149	Group 99676		Supporting services for air or space transport

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
150		996761	Airport operation services (excluding cargo handling)
151		996762	Air traffic control services
152		996763	Other supporting services for air transport
153		996764	Supporting services for space transport
154	Group 99679		Other supporting transport services
155		996791	Goods transport agency services for road transport
156		996792	Goods transport agency services for other modes of transport
157		996793	Other goods transport services
158		996799	Other supporting transport services nowhere else classified
159	Heading 9968		Postal and courier services
160	Group 99681		Postal and courier services
161		996811	Postal services including post office counter services, mail box rental services
162		996812	Courier services
163		996813	Local delivery services
164		996819	Other Delivery Services nowhere else classified
165	Heading 9969		Electricity, gas, water and other distribution services
166	Group 99691		Electricity and gas distribution services
167		996911	Electricity transmission services
168		996912	Electricity distribution services
169		996913	Gas distribution services
170	Group 99692		Water distribution and other services
171		996921	Water distribution services
172		996922	Services involving distribution of steam, hot water and air conditioning supply and the like
173		996929	Other similar services
174	Section 7		Financial and related services; real estate services; and rental and leasing services
175	Heading 9971		Financial and related services
176	Group 99711		Financial services (except investment banking, insurance services and pension services)
177		997111	Central banking services
178		997112	Deposit services
179		997113	Credit-granting services including stand-by commitment, guarantees and securities
180		997114	Financial leasing services
181		997119	Other financial services (except investment banking, insurance services and pension services)
182	Group 99712		Investment banking services
183		997120	Investment banking services
184	Group 99713		Insurance and pension services (excluding reinsurance services)
185		997131	pension services
186		997132	Life insurance services (excluding reinsurance services)
187		997133	Accident and health insurance services
188		997134	Motor vehicle insurance services
189		997135	Marine, aviation, and other transport insurance services
190		997136	Freight insurance services and travel insurance services
191		997137	Other property insurance services
192		997139	Other non-life insurance services (excluding reinsurance services)
193	Group 99714		Reinsurance services
194		997141	Life reinsurance services
195		997142	Accident and health reinsurance services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
196		997143	Motor vehicle reinsurance services
197		997144	Marine, aviation and other transport reinsurance services
198		997145	Freight reinsurance services
199		997146	Other property reinsurance services
200		997149	Other non-life reinsurance services
201	Group 99715		Services auxiliary to financial services (other than to insurance and pensions)
202		997151	Services related to investment banking such as mergers and acquisition services, corporate finance and venture capital services
203		997152	Brokerage and related securities and commodities services including commodity exchange services
204		997153	Portfolio management services except pension funds
205		997154	Trust and custody services
206		997155	Services related to the administration of financial markets
207		997156	Financial consultancy services
208		997157	Foreign exchange services
209		997158	Financial transactions processing and clearing house services
210		997159	Other services auxiliary to financial services
211	Group 99716		Services auxiliary to insurance and pensions
212		997161	Services auxiliary to insurance and pensions
213		997162	Insurance claims adjustment services
214		997163	Actuarial services
215		997164	Pension fund management services
216		997169	Other services auxiliary to insurance and pensions
217	Group 99717		Services of holding financial assets
218		997171	Services of holding equity of subsidiary companies
219		997172	Services of holding securities and other assets of trusts and funds and similar financial entities
220	Heading 9972		Real estate services
221	Group 99721		Real estate services involving owned or leased property
222		997211	Rental or leasing services involving own or leased residential property
223		997212	Rental or leasing services involving own or leased non-residential property
224		997213	Trade services of buildings
225		997214	Trade services of time-share properties
226		997215	Trade services of vacant and subdivided land
227	Group 99722		Real estate services on a fee or commission basis or on contract basis
228		997221	Property management services on a fee or commission basis or on contract basis
229		997222	Building sales on a fee or commission basis or on contract basis
230		997223	Land sales on a fee or commission basis or on contract basis
231		997224	Real estate appraisal services on a fee or commission basis or on contract basis
232	Heading 9973		Leasing or rental services with or without operator
233	Group 99731		Leasing or rental services concerning machinery and equipment with or without operator
234		997311	Leasing or rental services concerning transport equipments including containers, with or without operator
235		997312	Leasing or rental services concerning agricultural machinery and equipment with or without operator

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
236		997313	Leasing or rental services concerning construction machinery and equipment with or without operator
237		997314	Leasing or rental services concerning office machinery and equipment (except computers) with or without operator
238		997315	Leasing or rental services concerning computers with or without operators
239		997316	Leasing or rental services concerning telecommunications equipment with or without operator
240		997319	Leasing or rental services concerning other machinery and equipments with or without operator
241	Group 99732		Leasing or rental services concerning other goods
242		997321	Leasing or rental services concerning televisions, radios, video cassette recorders, projectors, audio systems and related equipment and accessories (home entertainment equipment)
243		997322	Leasing or rental services concerning video tapes and disks (home entertainment equipment)
244		997323	Leasing or rental services concerning furniture and other household appliances
245		997324	Leasing or rental services concerning pleasure and leisure equipment
246		997325	Leasing or rental services concerning household linen
247		997326	Leasing or rental services concerning textiles, clothing and footwear
248		997327	Leasing or rental services concerning do-it-yourself machinery and equipment
249		997329	Leasing or rental services concerning other goods
250	Group 99733		Licensing services for the right to use intellectual property and similar products
251		997331	Licensing services for the right to use computer software and databases
252		997332	Licensing services for the right to broadcast and show original films, sound recordings, radio and television programme and the like
253		997333	Licensing services for the right to reproduce original art works
254		997334	Licensing services for the right to reprint and copy manuscripts, books, journals and periodicals
255		997335	Licensing services for the right to use research and development products
256		997336	Licensing services for the right to use trademarks and franchises
257		997337	Licensing services for the right to use minerals including its exploration and evaluation
258		997338	Licensing services for right to use other natural resources including telecommunication spectrum
259		997339	Licensing services for the right to use other intellectual property products and other resources nowhere else classified
260	Section 8		Business and Production Services
261	Heading 9981		Research and development services
262	Group 99811		Research and experimental development services in natural sciences and engineering
263		998111	Research and experimental development services in natural sciences
264		998112	Research and experimental development services in engineering and technology
265		998113	Research and experimental development services in medical sciences and pharmacy

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
266		998114	Research and experimental development services in agricultural sciences
267	Group 99812		Research and experimental development services in social sciences and humanities
268		998121	Research and experimental development services in social sciences
269		998122	Research and experimental development services in humanities
270	Group 99813		Interdisciplinary research services
271		998130	Interdisciplinary research and experimental development services
272	Group 99814		Research and development originals
273		998141	Research and development originals in pharmaceuticals
274		998142	Research and development originals in agriculture
275		998143	Research and development originals in biotechnology
276		998144	Research and development originals in computer related sciences
277		998145	Research and development originals in other fields nowhere else classified
278	Heading 9982		Legal and accounting services
279	Group 99821		Legal services
280		998211	Legal advisory and representation services concerning criminal law
281		998212	Legal advisory and representation services concerning other fields of law
282		998213	Legal documentation and certification services concerning patents, copyrights and other intellectual property rights
283		998214	Legal documentation and certification services concerning other documents
284		998215	Arbitration and conciliation services
285		998216	Other legal services nowhere else classified
286	Group 99822		Accounting, auditing and bookkeeping services
287		998221	Financial auditing services
288		998222	Accounting and bookkeeping services
289		998223	Payroll services
290		998224	Other similar services nowhere else classified
291	Group 99823		Tax consultancy and preparation services
292		998231	Corporate tax consulting and preparation services
293		998232	Individual tax preparation and planning services
294	Group 99824		Insolvency and receivership services
295		998240	Insolvency and receivership services
296	Heading 9983		Other professional, technical and business services
297	Group 99831		Management consulting and management services; information technology services
298		998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management
299		998312	Business consulting services including public relations services
300		998313	Information technology consulting and support services
301		998314	Information technology design and development services
302		998315	Hosting and information technology infrastructure provisioning services
303		998316	Information technology infrastructure and network management services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
304		998319	Other information technology services nowhere else classified
305	Group 99832		Architectural services, urban and land planning and landscape architectural services
306		998321	Architectural advisory services
307		998322	Architectural services for residential building projects
308		998323	Architectural services for non-residential building projects
309		998324	Historical restoration architectural services
310		998325	Urban planning services
311		998326	Rural land planning services
312		998327	Project site master planning services
313		998328	Landscape architectural services and advisory services
314	Group 99833		Engineering services
315		998331	Engineering advisory services
316		998332	Engineering services for building projects
317		998333	Engineering services for industrial and manufacturing projects
318		998334	Engineering services for transportation projects
319		998335	Engineering services for power projects
320		998336	Engineering services for telecommunications and broadcasting projects
321		998337	Engineering services for waste management projects (hazardous and non-hazardous), for water, sewerage and drainage projects
322		998338	Engineering services for other projects nowhere else classified
323		998339	Project management services for construction projects
324	Group 99834		Scientific and other technical services
325		998341	Geological and geophysical consulting services
326		998342	Subsurface surveying services
327		998343	Mineral exploration and evaluation
328		998344	Surface surveying and map-making services
329		998345	Weather forecasting and meteorological services
330		998346	Technical testing and analysis services
331		998347	Certification of ships, aircraft, dams, and the like
332		998348	Certification and authentication of works of art
333		998349	Other technical and scientific services nowhere else classified
334	Group 99835		Veterinary services
335		998351	Veterinary services for pet animals
336		998352	Veterinary services for livestock
337		998359	Other veterinary services nowhere else classified
338	Group 99836		Advertising services and provision of advertising space or time
339		998361	Advertising Services
340		998362	Purchase or sale of advertising space or time, on commission
341		998363	Sale of advertising space in print media (except on commission)
342		998364	Sale of television and radio advertising time
343		998365	Sale of internet advertising space
344		998366	Sale of other advertising space or time (except on commission)
345	Group 99837		Market research and public opinion polling services
346		998371	Market research services
347		998372	Public opinion polling services
348	Group 99838		Photography and videography and their processing services
349		998381	Portrait photography services
350		998382	Advertising and related photography services
351		998383	Event photography and event videography services
352		998384	Specialty photography services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
353		998385	Restoration and retouching services of photography
354		998386	Photographic and videographic processing services
355		998387	Other photography and videography and their processing services nowhere else classified
356	Group 99839		Other professional, technical and business services
357		998391	Specialty design services including interior design, fashion design, industrial design and other specialty design services
358		998392	Design originals
359		998393	Scientific and technical consulting services
360		998394	Original compilations of facts or information
361		998395	Translation and interpretation services
362		998396	Trademarks and franchises
363		998397	Sponsorship services and brand promotion services
364		998399	Other professional, technical and business services nowhere else classified
365	Heading 9984		Telecommunications, broadcasting and information supply services
366	Group 99841		Telephony and other telecommunications services
367		998411	Carrier services
368		998412	Fixed telephony services
369		998413	Mobile telecommunications services
370		998414	Private network services
371		998415	Data transmission services
372		998419	Other telecommunications services including fax services, telex services nowhere else classified
373	Group 99842		Internet telecommunications services
374		998421	Internet backbone services
375		998422	Internet access services in wired and wireless mode
376		998423	Fax, telephony over the internet
377		998424	Audio conferencing and video conferencing over the internet
378		998429	Other internet telecommunications services nowhere else classified
379	Group 99843		On-line content services
380		998431	On-line text based information such as online books, newspapers, periodicals, directories and the like
381		998432	On-line audio content
382		998433	On-line video content
383		998434	Software downloads
384		998439	Other on-line contents nowhere else classified
385	Group 99844		News agency services
386		998441	News agency services to newspapers and periodicals
387		998442	Services of independent journalists and press photographers
388		998443	News agency services to audiovisual media
389	Group 99845		Library and archive services
390		998451	Library services
391		998452	Operation services of public archives including digital archives
392		998453	Operation services of historical archives including digital archives
393	Group 99846		Broadcasting, programming and programme distribution services
394		998461	Radio broadcast originals
395		998462	Television broadcast originals
396		998463	Radio channel programmes
397		998464	Television channel programmes
398		998465	Broadcasting services
399		998466	Home programme distribution services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
400	Heading 9985		Support services
401	Group 99851		Employment services including personnel search, referral service and labour supply service
402		998511	Executive or retained personnel search services
403		998512	Permanent placement services, other than executive search services
404		998513	Contract staffing services
405		998514	Temporary staffing services
406		998515	Long-term staffing (pay rolling) services
407		998516	Temporary staffing-to-permanent placement services
408		998517	Co-employment staffing services
409		998519	Other employment and labour supply services nowhere else classified
410	Group 99852		Investigation and security services
411		998521	Investigation services
412		998522	Security consulting services
413		998523	Security systems services
414		998524	Armoured car services
415		998525	Guard services
416		998526	Training of guard dogs
417		998527	Polygraph services
418		998528	Fingerprinting services
419		998529	Other security services nowhere else classified
420	Group 99853		Cleaning services
421		998531	Disinfecting and exterminating services
422		998532	Window cleaning services
423		998533	General cleaning services
424		998534	Specialised cleaning services for reservoirs and tanks
425		998535	Sterilisation of objects or premises (operating rooms)
426		998536	Furnace and chimney cleaning services
427		998537	Exterior cleaning of buildings of all types
428		998538	Cleaning of transportation equipment
429		998539	Other cleaning services nowhere else classified
430	Group 99854		Packaging services
431		998540	Packaging services of goods for others
432		998541	Parcel packing and gift wrapping
433		998542	Coin and currency packing services
434		998549	Other packaging services nowhere else classified
435	Group 99855		Travel arrangement, tour operator and related services
436		998551	Reservation services for transportation
437		998552	Reservation services for accommodation, cruises and package tours
438		998553	Reservation services for convention centres, congress centres and exhibition halls
439		998554	Reservation services for event tickets, cinema halls, entertainment and recreational services and other reservation services
440		998555	Tour operator services
441		998556	Tourist guide services
442		998557	Tourism promotion and visitor information services
443		998559	Other travel arrangement and related services nowhere else classified
444	Group 99859		Other support services
445		998591	Credit reporting and rating services
446		998592	Collection agency services
447		998593	Telephone-based support services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
448		998594	Combined office administrative services
449		998595	Specialised office support services such as duplicating services, mailing services, document preparation and the like
450		998596	Events, exhibitions, conventions and trade shows organisation and assistance services
451		998597	Landscape care and maintenance services
452		998598	Other information services nowhere else classified
453		998599	Other support services nowhere else classified
454	Heading 9986		Support services to agriculture, hunting, forestry, fishing, mining and utilities
455	Group 99861		Support services to agriculture, hunting, forestry and fishing
456		998611	Support services to crop production
457		998612	Animal husbandry services
458		998613	Support services to hunting
459		998614	Support services to forestry and logging
460		998615	Support services to fishing
461		998619	Other support services to agriculture, hunting, forestry and fishing
462	Group 99862		Support services to mining
463		998621	Support services to oil and gas extraction
464		998622	Support services to other mining nowhere else classified
465	Group 99863		Support services to electricity, gas and water distribution
466		998631	Support services to electricity transmission and distribution
467		998632	Support services to gas distribution
468		998633	Support services to water distribution
469		998634	Support services to distribution services of steam, hot water and air-conditioning supply
470	Heading 9987		Maintenance, repair and installation (except construction) services
471	Group 99871		Maintenance and repair services of fabricated metal products, machinery and equipment
472		998711	Maintenance and repair services of fabricated metal products, except machinery and equipment
473		998712	Maintenance and repair services of office and accounting machinery
474		998713	Maintenance and repair services of computers and peripheral equipment
475		998714	Maintenance and repair services of transport machinery and equipment
476		998715	Maintenance and repair services of electrical household appliances
477		998716	Maintenance and repair services of telecommunication equipments and apparatus
478		998717	Maintenance and repair services of commercial and industrial machinery
479		998718	Maintenance and repair services of elevators and escalators
480		998719	Maintenance and repair services of other machinery and equipments
481	Group 99872		Repair services of other goods
482		998721	Repair services of footwear and leather goods
483		998722	Repair services of watches, clocks and jewellery
484		998723	Repair services of garments and household textiles
485		998724	Repair services of furniture
486		998725	Repair services of bicycles
487		998726	Maintenance and repair services of musical instruments
488		998727	Repair services for photographic equipment and cameras

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
489		998729	Maintenance and repair services of other goods nowhere else classified
490	Group 99873		Installation services (other than construction)
491		998731	Installation services of fabricated metal products, except machinery and equipment
492		998732	Installation services of industrial, manufacturing and service industry machinery and equipment
493		998733	Installation services of office and accounting machinery and computers
494		998734	Installation services of radio, television and communications equipment and apparatus
495		998735	Installation services of professional medical machinery and equipment, and precision and optical instruments
496		998736	Installation services of electrical machinery and apparatus nowhere else classified
497		998739	Installation services of other goods nowhere else classified
498	Heading 9988		Manufacturing services on physical inputs (goods) owned by others
499	Group 99881		Food, beverage and tobacco manufacturing services
500		998811	Meat processing services
501		998812	Fish processing services
502		998813	Fruit and vegetables processing services
503		998814	Vegetable and animal oil and fat manufacturing services
504		998815	Dairy product manufacturing services
505		998816	Other food product manufacturing services
506		998817	Prepared animal feeds manufacturing services
507		998818	Beverage manufacturing services
508		998819	Tobacco manufacturing services nowhere else classified
509	Group 99882		Textile, wearing apparel and leather manufacturing services
510		998821	Textile manufacturing services
511		998822	Wearing apparel manufacturing services
512		998823	Leather and leather product manufacturing services
513	Group 99883		Wood and paper manufacturing services
514		998831	Wood and wood product manufacturing services
515		998832	Paper and paper product manufacturing services
516	Group 99884		Petroleum, chemical and pharmaceutical product manufacturing services
517		998841	Coke and refined petroleum product manufacturing services
518		998842	Chemical product manufacturing services
519		998843	Pharmaceutical product manufacturing services
520	Group 99885		Rubber, plastic and other non-metallic mineral product manufacturing service
521		998851	Rubber and plastic product manufacturing services
522		998852	Plastic product manufacturing services
523		998853	Other non-metallic mineral product manufacturing services
524	Group 99886		Basic metal manufacturing services
525		998860	Basic metal manufacturing services
526	Group 99887		Fabricated metal product, machinery and equipment manufacturing services
527		998871	Structural metal product, tank, reservoir and steam generator manufacturing services
528		998872	Weapon and ammunition manufacturing services
529		998873	Other fabricated metal product manufacturing and metal treatment services
530		998874	Computer, electronic and optical product manufacturing services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
531		998875	Electrical equipment manufacturing services
532		998876	General-purpose machinery manufacturing services nowhere else classified
533		998877	Special-purpose machinery manufacturing services
534	Group 99888		Transport equipment manufacturing services
535		998881	Motor vehicle and trailer manufacturing services
536		998882	Other transport equipment manufacturing services
537	Group 99889		Other manufacturing services
538		998891	Furniture manufacturing services
539		998892	Jewellery manufacturing services
540		998893	Imitation jewellery manufacturing services
541		998894	Musical instrument manufacturing services
542		998895	Sports goods manufacturing services
543		998896	Game and toy manufacturing services
544		998897	Medical and dental instrument and supply manufacturing services
545		998898	Other manufacturing services nowhere else classified
546	Heading 9989		Other manufacturing services; publishing, printing and reproduction services; materials recovery services
547	Group 99891		Publishing, printing and reproduction services
548		998911	Publishing, on a fee or contract basis
549		998912	Printing and reproduction services of recorded media, on a fee or contract basis
550	Group 99892		Moulding, pressing, stamping, extruding and similar plastic manufacturing services
551		998920	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
552	Group 99893		Casting, forging, stamping and similar metal manufacturing services
553		998931	Iron and steel casting services
554		998932	Non-ferrous metal casting services
555		998933	Metal forging, pressing, stamping, roll forming and powder metallurgy services
556	Group 99894		Materials recovery (recycling) services, on a fee or contract basis
557		998941	Metal waste and scrap recovery (recycling) services, on a fee or contract basis
558		998942	Non-metal waste and scrap recovery (recycling) services, on a fee or contract basis
559	Section 9		Community, social and personal services and other miscellaneous services
560	Heading 9991		Public administration and other services provided to the community as a whole; compulsory social security services
561	Group 99911		Administrative services of the government
562		999111	Overall Government public services
563		999112	Public administrative services related to the provision of educational, health care, cultural and other social services, excluding social security service
564		999113	Public administrative services related to the more efficient operation of business
565		999119	Other administrative services of the government nowhere else classified
566	Group 99912		Public administrative services provided to the community as a whole
567		999121	Public administrative services related to External Affairs, Diplomatic and Consular services abroad

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
568		999122	Services related to foreign economic aid
569		999123	Services related to foreign military aid
570		999124	Military defence services
571		999125	Civil defence services
572		999126	Police and fire protection services
573		999127	Public administrative services related to law courts
574		999128	Administrative services related to the detention or rehabilitation of criminals
575		999129	Public administrative services related to other public order and safety affairs nowhere else classified
576	Group 99913		Administrative services related to compulsory social security schemes
577		999131	Administrative services related to sickness, maternity or temporary disablement benefit schemes
578		999132	Administrative services related to government employee pension schemes; old-age disability or survivors' benefit schemes, other than for government employees
579		999133	Administrative services related to unemployment compensation benefit schemes
580		999134	Administrative services related to family and child allowance programmes
581	Heading 9992		Education services
582	Group 99921		Pre-primary education services
583		999210	Pre-primary education services
584	Group 99922		Primary education services
585		999220	Primary education services
586	Group 99923		Secondary Education Services
587		999231	Secondary education services, general
588		999232	Secondary education services, technical and vocational
589	Group 99924		Higher education services
590		999241	Higher education services, general
591		999242	Higher education services, technical
592		999243	Higher education services, vocational
593		999249	Other higher education services
594	Group 99925		Specialised education services
595		999259	Specialised education services
596	Group 99929		Other education and training services and educational support services
597		999291	Cultural education services
598		999292	Sports and recreation education services
599		999293	Commercial training and coaching services
600		999294	Other education and training services nowhere else classified
601		999295	services involving conduct of examination for admission to educational institutions
602		999299	Other educational support services
603	Heading 9993		Human health and social care services
604	Group 99931		Human health services
605		999311	Inpatient services
606		999312	Medical and dental services
607		999313	Childbirth and related services
608		999314	Nursing and physiotherapeutic services
609		999315	Ambulance services
610		999316	Medical laboratory and diagnostic-imaging services
611		999317	Blood, sperm and organ bank services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
612		999319	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture and the like
613	Group 99932		Residential care services for the elderly and disabled
614		999321	Residential health-care services other than by hospitals
615		999322	Residential care services for the elderly and persons with disabilities
616	Group 99933		Other social services with accommodation
617		999331	Residential care services for children suffering from mental retardation, mental health illnesses or substance abuse
618		999332	Other social services with accommodation for children
619		999333	Residential care services for adults suffering from mental retardation, mental health illnesses or substance abuse
620		999334	Other social services with accommodation for adults
621	Group 99934		Social services without accommodation for the elderly and disabled
622		999341	Vocational rehabilitation services
623		999349	Other social services without accommodation for the elderly and disabled nowhere else classified
624	Group 99935		Other social services without accommodation
625		999351	Child day-care services
626		999352	Guidance and counseling services nowhere else classified related to children
627		999353	Welfare services without accommodation
628		999359	Other social services without accommodation nowhere else classified
629	Heading 9994		Sewage and waste collection, treatment and disposal and other environmental protection services
630	Group 99941		Sewerage, sewage treatment and septic tank cleaning services
631		999411	Sewerage and sewage treatment services
632		999412	Septic tank emptying and cleaning services
633	Group 99942		Waste collection services
634		999421	Collection services of hazardous waste
635		999422	Collection services of non-hazardous recyclable materials
636		999423	General waste collection services, residential
637		999424	General waste collection services, other nowhere else classified
638	Group 99943		Waste treatment and disposal services
639		999431	Waste preparation, consolidation and storage services
640		999432	Hazardous waste treatment and disposal services
641		999433	Non-hazardous waste treatment and disposal services
642	Group 99944		Remediation services
643		999441	Site remediation and clean-up services
644		999442	Containment, control and monitoring services and other site remediation services
645		999443	Building remediation services
646		999449	Other remediation services nowhere else classified
647	Group 99945		Sanitation and similar services
648		999451	Sweeping and snow removal services
649		999459	Other sanitation services nowhere else classified
650	Group 99949		Others
651		999490	Other environmental protection services nowhere else classified
652	Heading 9995		Services of membership organisations
653	Group 99951		Services furnished by business, employers and professional organisations Services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
654		999511	Services furnished by business and employers organisations
655		999512	Services furnished by professional organisations
656	Group 99952		Services furnished by trade unions
657		999520	Services furnished by trade unions
658	Group 99959		Services furnished by other membership organisations
659		999591	Religious services
660		999592	Services furnished by political organisations
661		999593	Services furnished by human rights organisations
662		999594	Cultural and recreational associations
663		999595	Services furnished by environmental advocacy groups
664		999596	Services provided by youth associations
665		999597	Other civic and social organisations
666		999598	Home owners associations
667		999599	Services provided by other membership organisations nowhere else classified
668	Heading 9996		Recreational, cultural and sporting services
669	Group 99961		Audiovisual and related services
670		999611	Sound recording services
671		999612	Motion picture, videotape, television and radio programme production services
672		999613	Audiovisual post-production services
673		999614	Motion picture, videotape and television programme distribution services
674		999615	Motion picture projection services
675	Group 99962		Performing arts and other live entertainment event presentation and promotion services
676		999621	Performing arts event promotion and organisation services
677		999622	Performing arts event production and presentation services
678		999623	Performing arts facility operation services
679		999629	Other performing arts and live entertainment services nowhere else classified
680	Group 99963		Services of performing and other artists
681		999631	Services of performing artists including actors, readers, musicians, singers, dancers, television personalities, independent models and the like
682		999632	Services of authors, composers, sculptors and other artists, except performing artists
683		999633	Original works of authors, composers and other artists except performing artists, painters and sculptors
684	Group 99964		Museum and preservation services
685		999641	Museum and preservation services of historical sites and buildings
686		999642	Botanical, zoological and nature reserve services
687	Group 99965		Sports and recreational sports services
688		999651	Sports and recreational sports event promotion and organisation services
689		999652	Sports and recreational sports facility operation services
690		999659	Other sports and recreational sports services nowhere else classified
691	Group 99966		Services of athletes and related support services
692		999661	Services of athletes
693		999662	Support services related to sports and recreation
694	Group 99969		Other amusement and recreational services
695		999691	Amusement park and similar attraction services
696		999692	Gambling and betting services including similar online services

S. No.	Chapter, Section, Heading or Group	Service Code (Tariff)	Service Description
(1)	(2)	(3)	(4)
697		999693	Coin-operated amusement machine services
698		999694	Lottery services
699		999699	Other recreation and amusement services nowhere else classified
700	Heading 9997		Other services
701	Group 99971		Washing, cleaning and dyeing services
702		999711	Coin-operated laundry services
703		999712	Dry-cleaning services (including fur product cleaning services)
704		999713	Other textile cleaning services
705		999714	Pressing services
706		999715	Dyeing and colouring services
707		999719	Other washing, cleaning and dyeing services nowhere else classified
708	Group 99972		Beauty and physical well-being services
709		999721	Hairdressing and barbers services
710		999722	Cosmetic treatment (including cosmetic or plastic surgery), manicuring and pedicuring services
711		999723	Physical well-being services including health club and fitness centre
712		999729	Other beauty treatment services nowhere else classified
713	Group 99973		Funeral, cremation and undertaking services
714		999731	Cemeteries and cremation services
715		999732	Undertaking services
716	Group 99979		Other miscellaneous services
717		999791	Services involving commercial use or exploitation of any event
718		999792	Agreeing to do an act
719		999793	Agreeing to refrain from doing an act
720		999794	Agreeing to tolerate an act
721		999795	Conduct of religious ceremonies or rituals by persons
722		999799	Other services nowhere else classified
723	Heading 9998		Domestic services
724	Group 99980		Domestic services
725		999800	Domestic services both part time and full time
726	Heading 9999		Services provided by extraterritorial organisations and bodies
727	Group 99990		Services provided by extraterritorial organisations and bodies
728		999900	Services provided by extraterritorial organisations and bodies

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೨
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 602

FINANCE SECRETARIAT

NOTIFICATION (12/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the State tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Table

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (Central Act 43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil
4	Chapter 99	Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
5	Chapter 99	Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243 G of the Constitution.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.	Nil	Nil
7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year. <i>Explanation.-</i> For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services,- (i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers; and (b) services by way of renting of immovable property.	Nil	Nil
8	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority: Provided that nothing contained in this entry shall apply to services- (i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers.		
9	Chapter 99	Services provided by Central Government, State Government, or a local authority where the consideration for such services does not exceed five thousand rupees: Provided that nothing contained in this entry shall apply to- (i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers: Provided further that in case where continuous supply of service, as defined in clause (33) of section 2 of the Karnataka Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.	Nil	Nil
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil
12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are one thousand rupees or more per day; (ii) renting of premises, community halls, kalyan mandapam or open area, and the like where charges are ten thousand rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.		
14	Heading 9963	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent.	Nil	Nil
15	Heading 9964	Transport of passengers, with or without accompanied belongings, by – (a) air, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal; (b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.	Nil	Nil
16	Heading 9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: Provided that nothing contained in this entry shall apply on or after the expiry of a period of one year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	Nil	Nil
17	Heading 9964	Service of transportation of passengers, with or without accompanied belongings, by— (a) railways in a class other than— (i) first class; or (ii) an air-conditioned coach; (b) metro, monorail or tramway; (c) inland waterways; (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws).	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
18	Heading 9965	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
20	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	Nil	Nil
21	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.	Nil	Nil
22	Heading 9966 or Heading 9973	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods.	Nil	Nil
23	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
26	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil
27	Heading 9971	Services by way of— (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil
28	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil
30	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (Central Act 34 of 1948).	Nil	Nil
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (Central Act 19 of 1952).	Nil	Nil
32	Heading 9971	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (Central Act 41 of 1999).	Nil	Nil
33	Heading 9971	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (Central Act 15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.	Nil	Nil
34	Heading 9971	Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service. <i>Explanation.</i> — For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
35	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajayanti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana); (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha Bima Yojna; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (Central Act 44 of 1999).	Nil	Nil
36	Heading 9971 or Heading 9991	Services of life insurance business provided under following schemes- (a) Janashree Bima Yojana; (b) Aam Aadmi Bima Yojana; (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension BimaYojana; (e) Pradhan Mantri Jeevan Jyoti Bima Yojana; (f) Pradhan Mantri Jan Dhan Yojana; (g) Pradhan Mantri Vaya Vandan Yojana.	Nil	Nil
37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
39	Heading 9971 or Heading 9985	Services by the following persons in respective capacities – (a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch; (b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil
40	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
41	Heading 9972	One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.	Nil	Nil
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil
43	Heading 9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil
44	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
45	Heading 9982 or Heading 9991	Services provided by- (a) an arbitral tribunal to – (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		lakh rupees in the case of special category states) in the preceding financial year; (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year; (c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.		
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.	Nil	Nil
48	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil
49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
51	Heading 9984	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		territories for implementation of Goods and Services Tax.		
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
53	Heading 9985	Services by way of sponsorship of sporting events organised - (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by the Central Civil Services Cultural and Sports Board; (d) as part of national games, by the Indian Olympic Association; or (e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.	Nil	Nil
54	Heading 9986	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.	Nil	Nil
55	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
56	Heading 9988	Services by way of slaughtering of animals.	Nil	Nil
57	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil
58	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.	Nil	Nil
61	Heading 9991	Services provided by the Central Government, State Government or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
62	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the Central Government, State Government or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil
64	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government or local authority before the 1 st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil	Nil
65	Heading 9991	Services provided by the Central Government, State Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		export cargo on payment of Merchant Overtime charges.		
66	Heading 9992	<p>Services provided -</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(b) to an educational institution, by way of,-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government;</p> <p>(iii) security or cleaning or house-keeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary:</p> <p>Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p>	Nil	Nil
67	Heading 9992	<p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: -</p> <p>(a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management;</p> <p>(b) fellow programme in Management;</p> <p>(c) five year integrated programme in Management.</p>	Nil	Nil
68	Heading 9992 or Heading 9996	<p>Services provided to a recognised sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;</p> <p>(b) another recognised sports body.</p>	Nil	Nil
69	Heading 9992 or Heading 9983 or Heading 9991	<p>Any services provided by, -</p> <p>(a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) a Sector Skill Council approved by the National Skill Development Corporation;</p> <p>(c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;</p> <p>(d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council,</p>	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.		
70	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
73	Heading 9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
75	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.	Nil	Nil
76	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil
77	Heading 9995	Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution – (a) as a trade union;	Nil	Nil

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
		(b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.		
78	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
80	Heading 9996	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.	Nil	Nil
81	Heading 9996	Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event; (c) recognised sporting event, where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and (c) above.	Nil	Nil

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

(a) “advertisement” means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;

(b) “advocate” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (Central Act 25 of 1961);

(c) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training;

(d) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;

(e) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

(f) “aircraft” has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (Central Act 22 of 1934);

(g) “airport” has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (Central Act 55 of 1994.);

(h) “approved vocational education course” means, -

(i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (Central Act 52 of 1961); or

(ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;

(i) “arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996);

(j) “authorised dealer of foreign exchange” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (Central Act 42 of 1999);

(k) “authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

(l) “banking company” has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934);

(m) “brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;

(n) “business entity” means any person carrying out business;

(o) “business facilitator or business correspondent” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;

(p) “Central Electricity Authority” means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948);

(q) “Central Transmission Utility” shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (Central Act 36 of 2003);

(r) “charitable activities” means activities relating to -

(i) public health by way of , -

(A) care or counseling of -

(I) terminally ill persons or persons with severe physical or mental disability;

(II) persons afflicted with HIV or AIDS;

(III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

(B) public awareness of preventive health, family planning or prevention of HIV infection;

(ii) advancement of religion , spirituality or yoga;

(iii) advancement of educational programmes or skill development relating to,-

(A) abandoned, orphaned or homeless children;

(B) physically or mentally abused and traumatized persons;

(C) prisoners; or

(D) persons over the age of 65 years residing in a rural area;

(iv) preservation of environment including watershed, forests and wildlife;

(s) “clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(t) “contract carriage” has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(u) “courier agency” means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

(v) “Customs station” shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (Central Act 52 of 1962);

(w) “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;

(x) “distributor or selling agent” means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;

(y) “educational institution” means an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent;

(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;

(iii) education as a part of an approved vocational education course;

(z) “electricity transmission or distribution utility” means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (Central Act 36 of 2003); or a distribution or transmission licensee under the

said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;

(za) “e-rickshaw” means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;

(zb) “general insurance business” has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (Central Act 57 of 1972);

(zc) “general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;

(zd) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(ze) “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;

(zf) “governmental authority” has the same meaning as assigned to it in the *Explanation* to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017);

(zg) “health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(zh) “incubatee” means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;

(zi) “inland waterway” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (Central Act 1 of 1917);

(zj) “insurance company” means a company carrying on life insurance business or general insurance business;

(zk) “interest” means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;

(zl) “intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;

(zm) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;

(zn) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (Central Act 4 of 1938);

(zo) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;

(zp) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);

(zq) “national park” has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (Central Act 53 of 1972);

(zr) “online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (Central Act 13 of 2017);

(zs) “original works” means- all new constructions;

(i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;

(ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(zt) “print media” means,—

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (Central Act 25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (Central Act 25 of 1867);

(zu) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (Central Act 15 of 1908);

(zv) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;

(zw) “recognised sporting event” means any sporting event,-

(i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;

(ii) organised -

(A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;

(B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;

(C) by Central Civil Services Cultural and Sports Board;

(D) as part of national games, by Indian Olympic Association; or

(E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;

(zx) “recognised sports body” means –

(i) the Indian Olympic Association;

(ii) Sports Authority of India;

(iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;

(iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;

(v) the International Olympic Association or a federation recognised by the International Olympic Association; or

(vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;

(zy) “religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;

(zz) “renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;

(zza) “Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934);

(zzb) “residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;

(zzc) “rural area” means the area comprised in a village as defined in land revenue records, excluding-

the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;

(zzd) “senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (Central Act 25 of 1961);

(zze) “single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;

(zzf) “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,

(zzg) “specified organisation” shall mean,-

(i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(ii) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (Central Act 35 of 2002);

(zzh) "stage carriage" shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(zzi) "State Electricity Board" means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948);

(zzj) "State Transmission Utility" shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (Central Act 36 of 2003);

(zzk) "state transport undertaking" has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(zzl) "tiger reserve" has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (Central Act 53 of 1972);

(zzm) "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;

(zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (Central Act 16 of 1926);

(zzo) "vessel" has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (Central Act 38 of 1963);

(zzp) "wildlife sanctuary" means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (Central Act 53 of 1972);

(zzq) "zoo" has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (Central Act 53 of 1972).

3. *Explanation.*- For the purposes of this notification,-

(i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the scheme of classification of services.

(ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

4. This notification shall come into force on the 1st day of July, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೩
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 603

FINANCE SECRETARIAT

NOTIFICATION (13/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (3) 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 notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of State tax leviable under section 9 of the Karnataka Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

Table

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
1	Supply of Services by a goods transport agency (GTA) in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948 (Central Act 63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (Central Act 21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948 (Central Act 63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (Central Act 21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
	<p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p>		<p>or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p>
2	Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.	An individual advocate including a senior advocate or firm of advocates.	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.
5	<p>Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, -</p> <p>(1) renting of immovable property, and</p> <p>(2) services specified below-</p> <p>(i) services by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers.</p>	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
9	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.

Explanation.- For purpose of this notification,-

- (a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.
 - (b) "Body Corporate" has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013 (Central Act 18 of 2013).
 - (c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.
 - (d) the words and expressions used and not defined in this notification but defined in the Karnataka Goods and Services Tax Act shall have the same meanings as assigned to them in the Act.
2. This notification shall come into force on the 1st day of July, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೫, ೨೦೧೭ (ಅಶ್ವಯುಜ ೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೦೭
Part-IVA	Bengaluru, Monday, September 25, 2017 (Aashwayuja 3, Shaka Varsha 1939)	No. 907

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 48 CSL 2017, Bengaluru, dated: 25.09.2017

In the Notification No. FD 48 CSL 2017 (13/2017) dated 29th June, 2017 published in the Karnataka Gazette, Extraordinary, No. 603 in Part IVA, dated 29th June, 2017, in the Table, against serial number 2, in column (2), for -

(2)
“Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.”,

read

(2)
“Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly. <i>Explanation.</i> - “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.”.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೪
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 604

FINANCE SECRETARIAT

NOTIFICATION (14/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (2) of section 7 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 that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೫
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 605

FINANCE SECRETARIAT

NOTIFICATION (15/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by 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 notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Karnataka Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Karnataka Goods and Services Tax Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೬
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 606

FINANCE SECRETARIAT

NOTIFICATION (16/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by section 55 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby specifies, -

- (i) United Nations or a specified international organisation; and
- (ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein,

for the purposes of the said section subject to the following conditions:-

- (a) United Nations or a specified international organisation shall be entitled to claim refund of State tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation.
- (b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of State tax paid on the supplies of goods or services or both received by them subject to, -

(i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of State tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;

(ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish an undertaking in original, signed by him or the authorised person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family;

(iii) that in case of supply of goods, concerned diplomatic mission or consulate or an officer duly authorized by him will produce a certificate that,-

(I) the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;

(II) the goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods; and

- (III) in the event of non-compliance of clause (I), the diplomatic or consular mission will pay back the refund amount paid to them;
- (iv) in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;
- (v) the refund of the whole of the State tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

Explanation. - For the purposes of this notification, unless the context otherwise requires, “specified international organisation” means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (Central Act 46 of 1947), to which the provisions of the Schedule to the said Act apply.

2. This notification shall come into force with effect from the 1st day of July, 2017

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೦೭
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 607

FINANCE SECRETARIAT

NOTIFICATION (17/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

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 notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motor cab, maxi cab and motor cycle ;
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Karnataka Goods and Services Tax Act.

Explanation.- For the purposes of this notification,-

- (a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (b) “maxicab”, “motorcab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಜುಲೈ ೧, ೨೦೧೭ (ಅಷಾಢ ೧೦, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೩೨
Part-IVA	Bengaluru, Saturday, July 1, 2017 (Ashada 10, Shaka Varsha 1939)	No. 632

FINANCE SECRETARIAT

NOTIFICATION (18/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 01-07-2017

In exercise of the powers conferred by sub-section (1) 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 amendments to the Notification No.FD 48 CSL 2017 (1/2017), dated the 29-06-2017 published in the Karnataka Gazette, Extraordinary No.591 in Part IVA, dated 29th June, 2017, namely:-

2. In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
“182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers;”

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

3. This notification shall come into force with effect from the 1st day of July, 2017.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಗಸ್ಟ್ ೧೮, ೨೦೧೭ (ಶ್ರಾವಣ ೨೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೭೮೩
Part-IVA	Bengaluru, Friday August 18, 2017 (Shravana 27 Shaka Varsha 1939)	No. 783

FINANCE SECRETARIAT

NOTIFICATION (NO. 19 / 2017)

NO. FD 48 CSL 2017, Bengaluru, DATED: 18.08.2017

In exercise of the powers conferred by sub-section (1) 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 amendment in the Notification (01/ 2017) dated the 29th June 2017 published in the Gazette of Karnataka, Extraordinary, Part-IV-A, No.591 dated 29th June, 2017, namely:-

2. In the said Notification, in Schedule III – 9%, after serial number 452 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
452A	4011 70 00	Tyre for tractors
452B	4013 90 49	Tube for tractor tyres
452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
452D	8413 81 90	Hydraulic Pumps for Tractors
452E	8708 10 10	Bumpers and parts thereof for tractors
452F	8708 30 00	Brakes assembly and its parts thereof for tractors
452G	8708 40 00	Gear boxes and parts thereof for tractors
452H	8708 50 00	Transaxles and its parts thereof for tractors
452I	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof. (ii) Cooling system for tractor engine and parts thereof
452K	8708 92 00	Silencer assembly for tractors and parts thereof
452L	8708 93 00	Clutch assembly and its parts thereof for tractors
452M	8708 94 00	Steering wheels and its parts thereof for tractor
452N	8708 99 00	Hydraulic and its parts thereof for tractors
452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors”.

3. This Notification shall come into force with effect from 18th August, 2017.

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

K.S PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಆಗಸ್ಟ್ ೨೨, ೨೦೧೭ (ಶ್ರಾವಣ ೩೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೭೯೦
Part-IVA	Bengaluru, Tuesday, August 22, 2017 (Shravana 31, Shaka Varsha 1939)	No. 790

FINANCE SECRETARIAT

NOTIFICATION (20/2017)

No. FD 48 CSL 2017, Bengaluru, Dated: 22.08.2017.

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Notification No.(11/2017) dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, No.601 dated the 29th June, 2017, namely:-

In the said notification, in the Table,-

(i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Karnataka Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply(ii) water treatment, or (iii) sewerage treatment or disposal.	6	-
(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Karnataka Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-	6	-

<ul style="list-style-type: none"> (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana; (c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers; (d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri AwasYojana; (e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased. 		
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Karnataka Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <ul style="list-style-type: none"> (a) railways, excluding monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square meters per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under- <ul style="list-style-type: none"> (1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri AwasYojana; (2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages. 	6	-
<p>(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.</p>	9	-”;

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation no. (iv)</i>]
	or	
	6	-”;

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation no. (iv)</i>]
	or	
	6	Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.”;

(iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation no. (iv)</i>]
	or	
	6	-”;

(v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).	2.5	Provided that credit of input tax charged on goods and services used in supplying the

<i>Explanation.</i> - “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.		service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		or
	6	Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.”;

(vi) against serial number 26,-

(a) in column (3), in item (i),-

(A) for sub-item (b), the following sub-item shall be substituted, namely:-

“(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);”;

(B) the *Explanation* shall be omitted

(b) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	2.5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	-”;

(vii) for serial number 27 and the entries relating there to, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“27	Heading 9989	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-”;

(viii) against serial number 34, in column (3), in item (i), after the word “drama”, the words “or planetarium” shall be inserted.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಆಗಸ್ಟ್ ೨೨, ೨೦೧೭ (ಶ್ರಾವಣ ೩೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೭೯೧
Part-IVA	Bengaluru, Tuesday, August 22, 2017 (Shravana 31, Shaka Varsha 1939)	No. 791

FINANCE SECRETARIAT

NOTIFICATION (21/2017)

No. FD 48 CSL 2017, Bengaluru, Dated: 22.08.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the Notification No.(12/2017) dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, No.602, dated the 29th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) after serial number 9 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Federation International de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.”;

(b) after serial number 11 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.	Nil	Nil

11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil;
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(c) against serial number 35, in column (3),-

(A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)”, shall be substituted;

(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal BimaYojana (PMFBY)”, shall be substituted;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಆಗಸ್ಟ್ ೨೨, ೨೦೧೭ (ಶ್ರಾವಣ ೩೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೭೯೨
Part-IVA	Bengaluru, Tuesday, August 22, 2017 (Shravana 31, Shaka Varsha 1939)	No. 792

FINANCE SECRETARIAT

NOTIFICATION (22/2017)

No. FD 48 CSL 2017, Bengaluru, Dated: 22.08.2017.

In exercise of the powers conferred by sub-section (3) 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 amendments in the Notification No.(13/2017) dated the 29thJune, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, No.603, dated the 29thJune, 2017, namely:-

In the said notification,-

(i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid State tax at the rate of 6%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (Central Act 6 of 2009) shall also be considered as a partnership firm or a firm.”.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಆಗಸ್ಟ್ ೨೨, ೨೦೧೭ (ಶ್ರಾವಣ ೩೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೭೯೩
Part-IVA	Bengaluru, Tuesday, August 22, 2017 (Shravana 31, Shaka Varsha 1939)	No. 793

FINANCE SECRETARIAT

NOTIFICATION (23/2017)

No. FD 48 CSL 2017, Bengaluru, Dated: 22.08.2017.

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 amendments in the Notification No.(17/2017) dated the 29thJune, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, No.607 dated the 29thJune, 2017, namely:-

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Karnataka Goods and Services Tax Act.”.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೧, ೨೦೧೭ (ಭಾದ್ರಪದ ೩೦, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೯೪
Part-IVA	Bengaluru, Thursday, September 21, 2017 (Bhadrapada 30, Shaka Varsha 1939)	No. 894

FINANCE SECRETARIAT

NOTIFICATION (24/2017)

No. FD 48 CSL 2017, BENGALURU, DATED: 21.09.2017.

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the Notification No. FD 48 CSL 2017(11/2017), dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, No.60 in Part-IVA, dated the 29th June, 2017, namely:-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Karnataka Goods and Services Tax Act, 2017	6	-
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	–”.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೧, ೨೦೧೭ (ಭಾದ್ರಪದ ೩೦, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೯೫
Part-IVA	Bengaluru, Thursday, September 21, 2017 (Bhadrapada 30, Shaka Varsha 1939)	No. 895

FINANCE SECRETARIAT

NOTIFICATION (25/2017)

No. FD 48 CSL 2017, BENGALURU, DATED: 21.09.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments to the Notification No. FD 48 CSL 2017(12/2017), dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, No.602 in Part-IVA, dated the 29th June, 2017, namely:-

In the said notification, in the Table, after serial number 81 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"82	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil".

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೧, ೨೦೧೭ (ಭಾದ್ರಪದ ೩೦, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೯೬
Part-IVA	Bengaluru, Thursday, September 21, 2017 (Bhadrapada 30, Shaka Varsha 1939)	No. 896

FINANCE SECRETARIAT

NOTIFICATION (26/2017)

No. FD 48 CSL 2017, BENGALURU, DATED: 21.09.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd from the whole of the State tax leviable thereon under section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೨, ೨೦೧೭ (ಭಾದ್ರಪದ ೩೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೦೧
Part-IVA	Bengaluru, Friday, September 22, 2017 (Bhadrapada 31, Shaka Varsha 1939)	No. 901

FINANCE SECRETARIAT

NOTIFICATION (27/2017)

No. FD 48 CSL 2017, BENGALURU, DATED: 22.09.2017.

In exercise of the powers conferred by sub-section (1) 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 Notification No. FD 48 CSL 2017(01/2017), dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, No.591 in Part-IVA, dated the 29th June, 2017, namely:-

2. In the said notification,-

(A) in Schedule I-2.5%,-

(i) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the words “put up in unit container and bearing a registered brand name”, the words, brackets and letters “put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]”, shall be substituted;

(ii) after S. No. 29 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“29A	0802	Walnuts, whether or not shelled” ;
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(iii) after S. No. 33 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“33A	0813	Tamarind, dried” ;
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(iv) after S. No. 100 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"100A	2106	Roasted Gram" ;
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(v) in S. No. 105, in column (3), the brackets, symbols and words, "[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]", shall be omitted;

(vi) in S. No. 106, in column (3), the brackets, symbols and words, "[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]", shall be omitted;

(vii) in S. No. 107, in column (3), for the words and symbols "other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake", the words "other than cotton seed oil cake", shall be substituted;

(viii) in S. No. 185, for the entry in column (3), the entry "Agarbatti, lobhan, dhoopbatti, dhoop, sambhrani", shall be substituted;

(ix) after S. No. 198 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"198A	4601, 4602	Grass, leaf or reed or fibre products, including mats, pouches, wallets";
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(x) in S. No. 200, in column (3), for the word "kites", the words "Kites, Paper mache articles", shall be substituted;

(xi) after S. No. 201 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"201A	4907	Duty Credit Scrips" ;
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(xii) after S. No. 219 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"219A	5801	Corduroy fabrics
219B	5808	Saree fall" ;

(xiii) after S. No. 257 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"257A	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece" ;
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(xiv) after S. No. 259 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"259A	9601	Worked corals other than articles of coral" ;
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(xv) for S. No. 260 and the entries relating thereto, the following shall be substituted, namely:-

"260	9603 [other than 9603 10 00]	Broomsticks[other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]" ;
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(xvi) after S. No. 263 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"263A	Any chapter	Rosaries, prayer beads orHawansamagri" ;
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(B) in Schedule II-6%,-

- (i) in S. No. 15, in column (3), the word "walnuts," , shall be omitted;
- (ii) in S. No. 17, in column (3), for the words and figure "dried fruits of Chapter 8", the words, figure and brackets, "dried fruits of Chapter 8 [other than tamarind, dried]", shall be substituted;
- (iii) in S. No. 45, in column (3), for the words and brackets, "Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi", the words and brackets, "Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli / dosa batter", shall be substituted;
- (iv) in S. No. 46, in column (3), for the words "ready for consumption form", the words and brackets, "ready for consumption form(other than roasted gram), shall be substituted;
- (v) in S. No. 49, in column (3), for the words "put up in unit container and bearing a registered brand name", the words, brackets and letters "put up in unit container and, -
 - (a) bearing a registered brand name; or
 - (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]", shall be substituted;
- (vi) in S. No. 73, in column (3) , for the word "agarbattis", the words, "agarbattis, lobhan, dhoopbatti,dhoop, sambhrani", shall be substituted;
- (vii) after S. No. 85 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"85A	4016	Rubber bands" ;
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(viii) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"92A	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]";
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(ix) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"99A	4419	Tableware and Kitchenware of wood" ;
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(x) in S. No. 128, in column (3) , for the words "similar documents of title", the words and brackets, "similar documents of title[other than Duty Credit Scrips]", shall be substituted;

(xi) in S. No. 147, for the entry in column (3) ,the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806", shall be substituted;

(xii) in S. No. 154, for the entry in column (3) ,the entry "Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]", shall be substituted;

(xiii)) after S. No. 171 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"171A	6501	Textile caps " ;
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(xiv) in S. No. 176, in column (3), after the words "Sand lime bricks" the words "orStone inlay work" shall be inserted;

(xv) after S. No. 176 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"176A	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone";
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(xvi) afterS.No. 177 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
177C	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
177D	6913	Statues and other ornamental articles";

(xvii) afterS.No. 189 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"189A	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware";
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(xviii) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers" ;
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(xix) after S. No. 224 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece" ;
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(xx) after S. No. 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"231A	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)";
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(C) in Schedule III-9%,-

(i) in S. No. 23, in column (3), for the words and bracket "Diabetic foods;[other than Namkeens", the words and bracket, "Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens", shall be substituted;

(ii) in S. No. 111, in column (3), for the words "Plastic Tarpaulin", the words, "Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats", shall be substituted;

(iii) after S. No. 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"123A	4016	Rice rubber rolls for paddy de-husking machine" ;
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(iv) S. No. 140 and the entries thereof shall be omitted;

(v) in S. No. 157, in column (3), for the words "Braille paper", the words "Braille paper, kites, Paper mache articles" shall be substituted;

(vi) in S. No. 172, in column (3), for the words, "of felt", the words and brackets, "of felt [other than textile caps]", shall be substituted;

(vii) S. Nos. 186 and 187 and the entries thereof shall be omitted;

(viii) S. No. 304 and entries thereof shall be omitted;

(ix) in S. No. 325, in column (3), for the words "other than fire extinguishers, whether or not charged", the words, "other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers" shall be substituted;

(x) in S. No. 384, in column (3), for the words and figures, "Computer monitors not exceeding 17 inches", the words and figures, "Computer monitors not exceeding 20 inches", shall be substituted;

(xi) in S. No. 438, for the entry in column (3), the entry, "Coir mattresses, cotton pillows and mattresses", shall be substituted;

(xii) after S. No. 449 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"449A	9613	Kitchen gas lighters" ;
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(D) in Schedule-IV-14%,-

- (i) in S. No. 9, in column (3), the words " , Custard powder" shall be omitted;
- (ii) in S. No. 45, in column (3), for the words, " plastic tarpaulins", the words "plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats", shall be substituted;
- (iii) in S. No. 49, in column (3), for the words, "other than erasers", the words, "other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine", shall be substituted;
- (iv) in S. No. 70, in column (3), for the words, " of Other calcareous stone", the words and brackets, "of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]", shall be substituted;
- (v) in S. No. 85, the words, " ;ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods", shall be omitted;
- (vi) S. No. 87 and the entries thereof shall be omitted;
- (vii) in S.No. 154, in column (3), for the words and figures, "other than computer monitors not exceeding 17 inches", the words and figures, "other than computer monitors not exceeding 20 inches", shall be substituted;
- (viii) S. No. 219 and entries thereof shall be omitted;
- (ix) in S. No. 222, in column (3), for the words, "other than flints and wicks", the brackets and words, "[other than flints, wicks or Kitchen gas lighters]", shall be substituted;

(E) in Schedule-V-1.5%,-

in S.No. 2, in column (3), for the words, "other than Non-Industrial Unworked or simply sawn, cleaved or bruted", the words, "other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds", shall be substituted;

(F) in Schedule-VI-0.125%,-

in S. No. 1, for the entry in column (3), the entry, "Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds", shall be substituted;

(G) in the *Explanation*, for clause (ii), the following shall be substituted, namely: -

"(ii)(a) The phrase "brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means,-

- (A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999 (Central Act 47 of 1999) irrespective of whether or not the brand is subsequently deregistered;
- (B) a brand registered as on the 15th May 2017 under the Copyright Act, 1957 (Central Act 14 of 1957);
- (C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.”;

(H) after paragraph 2, the following Annexure shall be inserted, namely: -

“ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,-

- (a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that effect with the Commissioner that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and
- (b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.”

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೨, ೨೦೧೭ (ಭಾದ್ರಪದ ೩೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೦೨
Part-IVA	Bengaluru, Friday, September 22, 2017 (Bhadrapada 31, Shaka Varsha 1939)	No. 902

FINANCE SECRETARIAT

NOTIFICATION (28/2017)

No. FD 48 CSL 2017, BENGALURU, DATED: 22.09.2017.

In exercise of the powers conferred by sub-section (1) of section 11 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 amendments to the Notification No. FD 48 CSL 2017 (02/2017), dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, No.592 in Part IVA, dated the 29th June, 2017, namely:-

In the said notification,-

(A) in the Schedule,-

(i) against serial number 27, in column (3), for the words “other than put up in unit containers and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(ii) against serial numbers 29 and 45, in column (3), for the words “other than put up in unit container and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(iii) against serial numbers 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 77 and 78 in column (3), for the words “other than those put up in unit container and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(iv) against serial number 101, in column (3), for the words “other than put up in unit container and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(v) against serial number 108, in column (3), for the words “other than put up in unit containers and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(vi) in S. No. 102, for the entries in column (2) ,the entries “2301,2302,2308,2309”, shall be substituted;

(vii) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“102A	2306	Cotton seed oil cake” ;
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(viii) after S. No. 130 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“130A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets” ;
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(ix) after S. No. 135 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“135A	69	Idols made of clay” ;
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(x) in S. No. 138, for the entry in column (3),the entry “Charkha for hand spinning of yarns, including amber charkha”, shall be substituted;

(xi) in S. No. 143, for the entry in column (3), the entry “Indigenous handmade musical instruments as listed in ANNEXURE II”, shall be substituted;

(xii) in S. No. 144, for the entry in column (3), the entry “Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles”, shall be substituted;

(B) in the *Explanation*, for clause (ii), the following shall be substituted, namely: -

“(ii)(a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means,-

(A) a brand registered as on the 15th May, 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May, 2017 under the Copyright Act, 1957 (Central Act 14 of 1957);

(C) a brand registered as on the 15th May, 2017 under any law for the time being in force in any other country.”;

(C) after paragraph 2, the following Annexures shall be inserted, namely: -

“ANNEXURE I

For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the Commissioner that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

ANNEXURE II

<u>List of indigenous handmade musical instruments</u>	
1.	Bulbul Tarang
2.	Dotar, Dotora, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyantara or Khamak
6.	Gottuvadyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal

14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	MagadiVeena
18.	Hansaveena
19.	Mohan Veena
20.	NakulaVeena
21.	Nanduni
22.	RudraVeena
23.	SaraswatiVeena
24.	VichitraVeena
25.	Yazh
26.	RanjanVeena
27.	TriveniVeena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	MayuriVina or Taus
34.	Onavillu
35.	Behala(violin type)
36.	Pena or Bana
37.	Pulluvanveena - one stringed violin
38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvankutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak

59.	Titti
60.	Srutiupanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghatsinghari or gadasingari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhobar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavajjori - Sikh instrument similar to tabla
90.	Panchamukhavadyam
91.	Pung
92.	Shuddhamadalam or Maddalam
93.	Tabala / tabl / chameli - goblet drum
94.	Tabla
95.	Tablatarang - set of tablas
96.	Tamte
97.	ThanthiPanai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or dufDimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayanithappu - medium frame drum played with hands

104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai
112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Paraithappu, halgi - frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak'
119.	Tasha - type of kettledrum
120.	Urumee
121.	JaltarangChimpta - fire tong with brass jingles
122.	Chengila - metal disc
123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo
127.	Khartal or Chiptya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhimannai
133.	Kanchtarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.”.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೨, ೨೦೧೭ (ಭಾದ್ರಪದ ೩೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೦೩
Part-IVA	Bengaluru, Friday, September 22, 2017 (Bhadrapada 31, Shaka Varsha 1939)	No. 903

FINANCE SECRETARIAT

NOTIFICATION (29/2017)

No. FD 48 CSL 2017, BENGALURU, DATED: 22.09.2017.

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 amendments to the Notification No. FD 48 CSL 2017(05/2017), dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, No.595 in Part-IVA, dated the 29th June, 2017, namely:-

In the said notification, in the Table, after S. No. 6 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"6A	5801	Corduroy fabrics."
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By order and in the name of the Governor of Karnataka,

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೮, ೨೦೧೭ (ಅಶ್ವಯುಜ ೬, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೧೬
Part-IVA	Bengaluru, Thursday, September 28, 2017 (Aashwayuja 6, Shaka Varsha 1939)	No. 916

FINANCE SECRETARIAT

NOTIFICATION (30/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 28.09.2017

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Notification No FD 48 CSL 2017 (12/2017) dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, No.602 in Part-IVA, dated the 29th June, 2017, namely:-

In the said notification, in the Table, after serial number 9A and the entries relating thereto, the following shall be inserted,namely: -

(1)	(2)	(3)	(4)	(5)
"9B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil".

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೧೩, ೨೦೧೭ (ಅಶ್ವಿನ್ಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೫
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 945

FINANCE SECRETARIAT

NOTIFICATION (31/2017)

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification No.(11/2017)FD 48 CSL 2017, dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, Number 601, dated the 29th June, 2017, namely:-

In the said notification,

1. in the Table, -

(1) against serial number 3, -

(a) in item (iii), in column (3), for the words “Government, a local authority or a Governmental authority”, the words “Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity” shall be substituted;

(b) in item (vi), in column (3), for the words “a local authority or a Governmental authority” the words “a local authority, a Governmental Authority or a Government Entity” shall be substituted;

(c) in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely: -

“Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be”;

(d) for item (vii), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Karnataka Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 percent of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be

(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Karnataka Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	-
(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-”;

(2) against serial number 8, for item (ii), in column (5), for the word “or” the word “and” shall be substituted.

(3) against serial number 8, for item (vi), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-”;

(4) against serial number 9, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Transportation of natural gas through pipeline	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-
(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	-”;

(5) against serial number 10, for item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-”;

- (6) against serial number 15, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent. of the rate of State tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	”;

- (7) against serial number 17, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent. of the rate of State tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of State tax as applicable on supply of like goods involving transfer of title in goods	”;

- (8) against serial number 26, in column (3), -

- (a) in item (i), for sub-item (c), the following sub-item shall be substituted, namely: -
“(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);”;
- (b) in item (i), after sub-item (d), the following sub-item shall be inserted, namely: -
“(da) printing of all goods falling under Chapter 48 or 49, which attract SGST @ 2.5 per cent. or Nil;”
- (c) in item (i), after sub-item (e), the following sub-items shall be inserted, namely: -
- “(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);
- (g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;
- (h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);”;
- (d) after item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attracts State tax @ 6 per cent.	6	”;

- (e) in item (ii), after sub-item (b), the following sub-item shall be inserted, namely: -
“(c) printing of all goods falling under Chapter 48 or 49, which attract State tax @ 2.5 per cent. or Nil.”;

- (f) after item (ii), in columns (3), (4) and (5) in column (3) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract State tax @ 6per cent.	6	-”;

- (g) in item (iii), for the word, brackets and figures “and (ii)” the figures, brackets, letters and word “, (ia), (ii) and (iia)” shall be substituted;
- (9) against serial number 27, for item (i), in columns (3), (4) and (5) and the entries relating thereto in, the following shall be substituted, namely: -

(3)	(4)	(5)
(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract State tax @ 6 per cent.or 2.5per cent.or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-”;

2. in paragraph 2, for the words, brackets and figures “at item (i)”, the words, brackets, figures and letters, “at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]” shall be substituted;
3. in paragraph 4, after clause (viii), the following clauses shall be inserted, namely: -

“(ix) “Governmental Authority” means an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,

- i) set up by an Act of Parliament or State Legislature; or
- ii) established by any Government,

with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೧೩, ೨೦೧೭ (ಅಶ್ವಿನ್ಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೬
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 946

FINANCE SECRETARIAT

NOTIFICATION (32/2017)

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification, No.(12/2017)FD 48 CSL 2017, dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, Number 602, dated the 29th June, 2017, namely:-

1. in the Table, -

- (1) in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;
- (2) after serial number 9A and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“9B	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil”;

- (3) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“21A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(Central Act 63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (Central Act 21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or	Nil	Nil”;

		(d) anybody corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.		
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(4) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"23A"	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

(5) in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

2. in paragraph 2, for clause (zf), the following shall be substituted, namely: -

"(zf) "Governmental Authority" means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.".

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಜನವರಿ ೧, ೨೦೧೮ (ಪುಷ್ಯ ೧೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮
Part-IVA	Bengaluru, Monday, January 1, 2018 (Pushya 11, Shaka Varsha 1939)	No. 8

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 48 CSL 2017, Bengaluru, Dated: 01-01-2018

- 1) In the Notification (11/2017) No. FD 48 CSL 2017, dated 29th June 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 601, dated 29th June 2017, in Serial Number 4, after clause (v), the following Explanations shall be deemed to have been inserted;
 - “(vi) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training.
 - (vii) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.
 - (viii) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.”
- 2) In the Notification (32/2017) No. FD 48 CSL 2017, dated 13th October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 946, dated 13th October 2017, in the table;
 - (1) in serial number (2) the words, figure and letter “after serial number 9A” shall be read as the words, figure and letter “after serial number 9B”;
 - (2) in column (1), the figure and letter “9B” shall be read as the figure and letter “9C”.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೧೩, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೭
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 947

FINANCE SECRETARIAT

NOTIFICATION (33/2017)

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

In exercise of the powers conferred by sub-section (3) 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 notification No.(13/2017) FD 48 CSL 2017, dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, Number 603, dated the 29th June, 2017, namely:-

In the said notification,-

in the Table, after serial number 9 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India."
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By Order and in the name of the
Governor of Karnataka,

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೧೩, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೮
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 948

FINANCE SECRETARIAT

NOTIFICATION (34/2017)

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

In exercise of the powers conferred by sub-section (1) 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 notification No.(1/2017)FD 48 CSL 2017 dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, Number 591, dated the 29th June, 2017, namely:-

In the said notification,-

1. in Schedule I-2.5%,-

(1) in S. No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;

(2) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A	0804	Mangoes sliced, dried" ;
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(3) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"99A	1905 or 2106	Khakhra, plain chapatti or roti" ;
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(4) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]" ;
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(5) in S. No. 164, for the entry in column (3), the entry,

"(a)kerosene oil PDS,

(b)The following bunker fuels for use in ships or vessels, namely,

- IFO 180 CST
- IFO 380 CST", shall be substituted;

(6) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia";
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(7) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"187A	3915	Waste, parings or scrap, of plastics";
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(8) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"188A	40040000	Waste, parings or scrap of rubber (other than hard rubber)";
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(9) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"191A	4017	Waste or scrap of hard rubber";
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(10) after S. No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"198 B	4707	Recovered waste or scrap of paper or paperboard";
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(11) S. No. 201A and entries relating thereto shall be omitted;

(12) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread";
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(13) in S. No. 219, in column (2), for the figure, "5705", the figures "5702, 5703, 5705", shall be substituted;

(14) after S. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"228A	7001	Cullet or other waste or scrap of glass";
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(15) after S. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"234A	84or 85	E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste(Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23 rd March, 2016, including the components, consumables, parts and spares which make these products operational";
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(16) after S. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"264	Any chapter	Biomass briquettes" ;
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2. in Schedule II-6%,-

(1) in S. No. 16, in column (3), for the words and brackets "Dates(soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried", the words and brackets, "Dates(soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be substituted;

(2) in S. No. 17, in column (3), for the words figure and brackets, "dried fruits of Chapter 8[other than tamarind, dried]", the words, figure and brackets, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]", shall be substituted;

(3) in S. No. 46, for the entry in column (3), the following entry shall be substituted namely: -
 “Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”;

(4) S. No. 111 and the entries relating thereto, shall be omitted;

(5) after S. No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres”;

(6) in S. No. 137, in the entry in column (3), the words and figures “such as Real zari thread (gold) and silver thread, combined with textile thread),” shall be omitted;

3. in Schedule III-9%,-

(1) in S. No. 16, in column (3), for the words “other than pizza bread”, the words, “other than pizza bread, khakhra, plain chapatti or roti”, shall be substituted;

(2) in S. No. 23, in column (3), for the words “preparations in ready for consumption form”, the words, “preparations in ready for consumption form, khakhra”, shall be substituted;

(3) after S. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“54A	3213	Poster colour” ;
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(4) in S. No. 63, for the entry in column (3), the entry, “Modelling pastes, including those put up for children's amusement; Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)”, shall be substituted;

(5) S. No. 102 and the entries relating thereto, shall be omitted;

(6) in S. No. 114, in column (3), for the words and brackets “Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom”, the words and brackets “powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)” shall be substituted;

(7) S. No. 158 and entries related thereto shall be omitted;

(8) in S. No. 159, for the entry in column (3), the entry “All goods other than synthetic filament yarns”, shall be substituted;

(9) in S. No. 160, for the entry in column (3), the entry “All goods other than artificial filament yarns”, shall be substituted;

(10) S. No. 164 and entries related thereto shall be omitted;

(11) S. No. 165 and entries related thereto shall be omitted;

(12) after S. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“177A	6802	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone” ;
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(13) in S. No. 188, and entries relating thereto, shall be omitted;

(14) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal" ;
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(15) after S. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps(horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps";

(16)after S. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"369A	8483	Plain shaft bearings" ;
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4. in Schedule-IV-14%, -

(1) in S. No. 23, in column (3), for the words, "pans or in similar forms or packings", the words and brackets, "pans or in similar forms or packings [other than poster colour]", shall be substituted;

(2) S. No. 34 and entries related thereto shall be omitted;

(3) in S. No. 50, in column (3), for the words "including waste and scrap", the words, "other than waste and scrap", shall be substituted;

(4) in S. No. 70, for the entry in column (3), the following entry shall be substituted namely: -
"All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]";

(5) S. No. 112 and the entries relating thereto, shall be omitted;

(6) in S. No. 135, in column (3), the words, "and plain shaft bearings", shall be omitted;

5.in ANNEXURE,

afterpoint (b), the following proviso shall be inserted

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of State taxof the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name."

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೨೧, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೯
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 949

FINANCE SECRETARIAT

NOTIFICATION (35/2017)

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

In exercise of the powers conferred by sub-section (1) of section 11 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 of the Government of Karnataka No.(2/2017) FD 48 CSL 2017, dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, Number 592, dated the 29th June, 2017, namely:-

In the said notification,-

1. in the Schedule,-

(1) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"122A	4907	Duty Credit Scrips";
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(2) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";
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2. in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

"(v) The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority."

3. in ANNEXURE I, after point (b), the following proviso shall be inserted

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೨೧, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೫೦
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 950

FINANCE SECRETARIAT

NOTIFICATION (36/2017)

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

In exercise of the powers conferred by sub-section (3) 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 amendments in the notification No.(4/2017) No. FD 48 CSL 2017 dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, Number 594, dated the 29th June, 2017, namely:-

In the said notification, after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

TABLE

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೧೩, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೫೧
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 951

FINANCE SECRETARIAT

NOTIFICATION (37/2017)

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

In exercise of the powers conferred by sub-section (1) 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 notifies the State tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No. (01/2017) FD 48 CSL 2017 dated, 29 th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IVA, Number 591 dated the 29th June, 2017.	1
2.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No. (01/2017) FD 48 CSL 2017 dated, 29 th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IVA, Number 591 dated the 29th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation -For the purposes of this notification, -

- (1) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 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.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lessor prior to 1 st July, 2017 and supplied on lease before 1 st July, 2017
2.	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1 st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicle

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಿನ್ಯುಜ ೨೧, ೨೦೧೭ (ಅಶ್ವಿನ್ಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೫೨
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 952

FINANCE SECRETARIAT

NOTIFICATION (38/2017)

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

In exercise of the powers conferred by sub-section (1) of section 11 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 amendment in the notification of the Government of Karnataka, No.(08/2017)FD 48 CSL 2017, dated the 29th June, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, vide number 598, dated the 29th June, 2017, namely:-

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the Notification No.(08/2017) FD 48 CSL 2017, dated the 29th June, 2017, as amended by this notification shall apply to all registered persons till the 31st day of March, 2017.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಅಶ್ವಿನ್ಯುಜ ೧೭, ೨೦೧೭ (ಅಶ್ವಿನ್ಯುಜ ೨೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೬೮
Part-IVA	Bengaluru, Tuesday, October 17, 2017 (Aashwayuja 25, Shaka Varsha 1939)	No. 968

FINANCE SECRETARIAT

NOTIFICATION (39/2017)

No. FD 48 CSL 2017, Bengaluru, dated: 17.10.2017.

In exercise of the powers conferred by sub-section (1) 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 notifies the State tax rate of 2.5 per cent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:-

Table

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, as the case maybe, may allow in this regard.

Explanation. –

- (1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).
 - (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 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.
2. This Notification shall come into effect from 18th October, 2017.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಲೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಅಕ್ಟೋಬರ್ ೨೩, ೨೦೧೭ (ಕಾರ್ತಿಕ ೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೭೪
Part-IVA	Bengaluru, Monday, October 23, 2017 (Karthika 1, Shaka Varsha 1939)	No. 974

FINANCE SECRETARIAT

NOTIFICATION (40/2017)

NO. FD 48 CSL 2017 BENGALURU, DATED: 23.10.2017.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as "the said Act"), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of taxable goods (hereafter in this notification referred to as "the said goods") by a registered supplier to a registered recipient for export, from so much of the State tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate of 0.05 per cent., subject to fulfilment of the following conditions, namely: -

- (i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;
- (ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;
- (v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;
- (vi) the registered recipient shall move the said goods from place of registered supplier -
 - (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
 - (b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;
- (vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;
- (viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and

- (ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.
2. The registered supplier shall not be eligible for the above mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ನವೆಂಬರ್ ೧೪, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦.೨೪
Part-IVA	Bengaluru, Tuesday, November 14, 2017 (Karthika 23, Shaka Varsha 1939)	No. 1024

FINANCE SECRETARIAT

NOTIFICATION (41/2017)

NO. FD 48 CSL 2017, BENGALURU, DATED: 14-11-2017

In exercise of the powers conferred by sub-section (1) 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 Notification (01/2017) No.FD 48 CSL 2017, dated 29th June 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.591, dated the 29th June, 2017, namely:-

In the said notification,-

(A) in Schedule I- 2.5%,-

(i) for S. No. 1 and the entries relating thereto, the following shall be substituted, namely: -

"1	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled], and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]" ;
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(ii) for S. No. 2 and the entries relating thereto, the following shall be substituted, namely:-

"2	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]" ;
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(iii) S. Nos. 3,4,5, 6 and the entries relating thereto shall be omitted;

(iv) in S. No. 16, for the entry in column (3), the entry “All goods [other than fresh or chilled] and put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE”, shall be substituted;

(v) in S. No. 23, in the entry in column (3) , after the word “frozen”, the words “, put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE”, shall be inserted;

(vi) in S. No. 26, for the entry in column (3), the entry “Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE”, shall be substituted;

(vii) in S. No. 27, for the entry in column (3) ,the entry “Cashew nuts, whether or not shelled or peeled,desiccated coconuts ” shall be substituted;

(viii) in S. No. 30, in the entry in column (3) , after the words “shelled or peeled”, the words “,put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE”, shall be inserted;

(ix) in S. No. 58, in the entry in column (3) , after the words “Meal, powder,” the words “Flour” , shall be inserted;

(x) S. No. 60 and the entries relating thereto shall be omitted;

(xi) in S. No. 66, in column (3), the words, “other than of seed quality” shall be omitted;

(xii) for S. No. 72 and the entries relating thereto, the following shall be substituted, namely:-

“72	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin” ;
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(xiii) for S. No. 78 and the entries relating thereto, the following shall be substituted, namely:-

“78	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked] ” ;
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(xiv)) in S. No. 91, in column (3), the words, “khandsari sugar” shall be omitted;

(xv) in S. No. 92, for the entry in column (3), the entry “Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa” shall be substituted;

(xvi) in S. No. 100 A, in column (3), after the words “Roasted Gram”, the words “,idli/dosa batter, chutney powder” shall be inserted;

(xvii) for S. No. 111 and the entries relating thereto, the following shall be substituted, namely:-

“111	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur ” ;
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(xviii) in S. No. 135, in column (3), after the words, figures and letters “natural boric acid containing not more than 85% of H_3BO_3 ” the brackets and words “(calculated on dry weight)” shall be inserted;

(ix) after S. No. 156 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“156A	2621	Fly Ash ” ;
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(xx) for S. No. 189 and the entries relating thereto, the following shall be substituted, namely:-

“189	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft”;
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(xxi) after S. No. 197 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“197A	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
197B	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
197C	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
197D	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
197E	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour” ;

(xxii) after S. No. 218A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“218B	5607	Jute twine, coir cordage or ropes
218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
218D	5609	Products of coir” ;

(xxiii) after S. No. 219A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“219AA	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) ” ;
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(xxiv) for S. No. 224 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“224	63 [other than 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece ” ;
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(xxv) after S. No. 224 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“224A	6309	Worn clothing and other worn articles; rags ” ;
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(xxvi) after S. No. 225 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content” ;
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(xxvii) after S. No. 230 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“230A	8407 10 00, 8411	Aircraft engines ” ;
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(xxviii) in S. No. 234A, for the entry in column (3), the entry “E-waste

Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer” shall be substituted;

(xxix) after S. No. 257A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“257B	9401 10 00	Aircraft seats ” ;
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(xxx) for S. No. 259A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

“259A	4016 or 9503	Toy balloons made of natural rubber latex
“259B	9507	Fishing hooks
259C	9601	Worked corals other than articles of coral”;

(B) in Schedule II-6%,-

(i) S. Nos. 2,3,4,5,6,7,8,9,10, and the entries relating thereto shall be omitted;

(ii) for S. No. 11 and the entries relating thereto, the following shall be substituted, namely:-

“11	0402 91 10, 0402 99 20	Condensed milk” ;
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(iii) in S. No. 14, in column (3), the words “and desiccated coconuts”, shall be omitted;

(iv) after S. No. 32 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

“32A	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared” ;

(v) in S. No. 43, for the entry in column (3), the entry “Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders” shall be substituted;

(vi) for S. No. 44 and the entries relating thereto, the following shall be substituted, namely:-

“44	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings” ;
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(vii) in S. No. 45, in column (3), the words “ including idli ordosa batter” shall be omitted;

- (viii) after S. No. 46 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“46A	2106 90 91	Diabetic foods ” ;
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- (ix) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“57A	2804 40 10	Medical grade oxygen ” ;
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- (x) for S. No. 70 and the entries relating thereto, the following shall be substituted, namely:-

“70	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink” ;
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- (xi) S. No. 71, 86, 87, 88 and the entries relating thereto shall be omitted;

- (xii) for S. Nos. 89, 90 and the entries relating thereto, the following shall be substituted, namely:-

“89	4202 22 20	Hand bags and shopping bags, of cotton
90	4202 22 30	Hand bags and shopping bags, of jute” ;

- (xiii) in S. No. 139, in column (3), after the words “with rubber or plastics”, the brackets and words “[other than jute twine, coir cordage or ropes]” shall be inserted;

- (xiv) S. No. 140, and the entries relating thereto shall be omitted;

- (xv) in S. No. 141, in column (3), after the words “specified or included”, the brackets and words “[other than products of coir]” shall be inserted;

- (xvi) S. No. 152, and the entries relating thereto shall be omitted;

- (xvii) for S. No. 171 and the entries relating thereto, the following shall be substituted, namely:-

“171	63[other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [other than Worn clothing and other worn articles; rags] ” ;
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- (xviii) after S. No. 171A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“171B	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics” ;
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- (xix) in S. No. 177, in column (3), the words, “Fly ash bricks” shall be omitted;

- (xx) in S. No. 196, in column (3), after the words “sports-ground rollers”, the word, brackets and figures “; Parts[8432 90]” shall be inserted;

- (xxi) in S. No. 197, in column (3), after the words and figures “of heading 8437”, the word, brackets and figures “; parts [8433 90 00]” shall be inserted;

- (xxii) in S. No. 200, in column (3), for the words “Sewing machines”, the words and figures “Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines” shall be substituted;

- (xxiii) after S. No. 201 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“201A	8509	Wet grinder consisting of stone as a grinder” ;
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- (xxiv) after S. No. 207 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles” ;
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(xxv) for S. No. 215 and the entries relating thereto, the following shall be substituted, namely:-

“215	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof” ;
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(xxvi) in S. No. 216, in column (3), after the word “corrective”, the brackets and words “[other than goggles for correcting vision]” shall be inserted;

(xxvii) in S. No. 221, for the entry in column (3), the entry “Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]” shall be substituted;

(xxviii) after S. No. 222 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“222A	9403	Furniture wholly made of bamboo, cane or rattan” ;
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(xxix) in S. No. 231, in the entry in column (3), the words “fishing hooks”, shall be omitted;

(xxx) after S. No. 242 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)
“243	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software”;

(C) in Schedule III-9%,-

(i) S. No. 1, and the entries relating thereto, shall be omitted;

(ii) S. No. 10, and the entries relating thereto, shall be omitted;

(iii) in S. No. 12, for the entry in column (3), the entry “Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets and gajak]” ,shall be substituted;

(iv) after S. No. 12 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“12A	1804	Cocoa butter, fat and oil
12B	1805	Cocoa powder, not containing added sugar or sweetening matter
12C	1806	Chocolates and other food preparations containing cocoa”;

(v) in S. No. 13, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

“1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers’ wares of heading 1905]”;
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(vi) S. No. 14, and the entries relating thereto, shall be omitted;

(vii) in S. No. 16, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

“1905	Pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products[other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products”;
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(viii) after S. No. 16 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee”;
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(ix) S. Nos. 18, 19 and 20 and the entries relating thereto, shall be omitted;

(x) in S. No. 23, for the entry in column (3), the entry, “Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]” shall be substituted;

(xi) after S. No. 24 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water]”;
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(xii) after S. No. 26 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“26A	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26B	2516 12 00	Granite, other than blocks”;

(xiii) S. No. 27, and the entries relating thereto, shall be omitted;

(xiv) in S. No. 30, for the entry in column (3), the entry “Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]” shall be substituted;

(xv) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars”;
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(xvi) in S. No. 33, for the entry in column (3), the entry “Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]” shall be substituted;

(xvii) in S. No. 52, for the entry in column (3), the entry “Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes” shall be substituted;

(xviii) in S. No. 54A, for the entry in column (3), the entry “Artists’, students’ or signboard painters’ colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings” shall be substituted;

(xix) S. No. 55, and the entries relating thereto, shall be omitted;

(xx) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“57A	3303	Perfumes and toilet waters”;
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(xxi) in S. No. 58, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

“3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]”;
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(xxii) in S. No. 59, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

“3305	Preparations for use on the hair”;
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(xxiii) in S. No. 60, for the entry in columns(2) and (3), the following entries shall be substituted, namely:-

“3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]”;
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(xxiv) after S.No. 60 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“60A	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoopbatti, dhoop, sambhrani]”;
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(xxv) in S. No. 61, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

“3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent”;
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(xxvi) after S. No. 61 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“61A	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]
61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals”;

(xxvii) after S. No. 62 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404”;
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(xxviii) after S. No. 71 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives”;
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(xxix) after S. No. 72 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles”;
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(xxx) after S. No. 73 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters";
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(xxxix) after S. No. 89 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils";
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(xxxix) after S. No. 90 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"90A	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers";

(xxxix) after S. No. 94 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
94B	3820	Anti-freezing preparations and prepared de-icing fluids";

(xxxix) after S. No. 104 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics";
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(xxxix) after S. No. 107 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics";
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(xxxix) in S. No. 111, for the entry in column (3), the entry "Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]" shall be substituted;

(xxxix) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"121A	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]";
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(xxxix) in S. No. 123A, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]";	
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(xxxix) after S. No. 123A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"123B	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
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123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material”;
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(xl) in S. No. 124, for the entry in column(3), the entry“Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]”shall be substituted;

(xli) after S. No. 124 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“124A	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
124B	4205	Other articles of leather or of composition leather
124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons”;

(xlii) S. No. 125, 126, 127, 128, 129 and 130 and the entries relating theretoshall be omitted;

(xliii) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“132A	4303	Articles of apparel, clothing accessories and other articles of furskin”;
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(xliv) in S. No. 133, for the entry in column (3), the entry“Artificial fur and articles thereof”shall be substituted;

(xlv) after S. No. 137 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
137C	4412	Plywood, veneered panels and similar laminated wood
137D	4413	Densified wood, in blocks, plates, strips, or profile shapes
137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects
137F	4418	Builders’ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware”;

(xlvi) after S. No. 150 and the entries relating thereto, the following serial number and the entry shall be inserted, namely: -

“150A	4814	Wall paper and similar wall coverings; window transparencies of paper”;
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(xlvii) after S. No. 153 and the entries relating thereto, the following serial number and the entry shall be inserted, namely: -

“153A	4819 20	Cartons, boxes and cases of non-corrugated paper or paper board”;
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(xlviii) in S. No. 175, for the entry in column (3), the entry“Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed”shall be substituted;

(xlix) in S. No. 177 A, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

“6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit”;
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(l) after S. No. 177A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
177C	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
177D	6801	Setts, curbstones and flagstones, of natural stone (except slate)
177E	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
177F	6803	Worked slate and articles of slate or of agglomerated slate”;

(li) after S. No. 180 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented”;

(lii) in S. No. 181, for the entry in column (3), the entry“Articles of cement, of concrete or of artificial stone, whether or not reinforced” shall be substituted;

(liii) after S. No. 182 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials

182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]
182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths”;

(liv) after S. No. 184 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“184A	6904	Ceramic flooring blocks, support or filler tiles and the like
184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods”;

(lv) in S. No. 185, for the entry in column (3), the entry “Ceramic pipes, conduits, guttering and pipe fittings” shall be substituted;

(lvi) after S. No. 185 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“185A	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods
185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
185D	6914	Other ceramic articles”;

(lvii) after S. No. 189 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass
189F	7008	Multiple-walled insulating units of glass
189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors”;

(lviii) after S. No. 190 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like”;
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(lix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked”;
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(lx) after S. No. 192 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms”;
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(lxi) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“195A	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]”;
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(lxii) in S. No. 235, for the entry in column (3), the entry “Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]” shall be substituted;

(lxiii) after S. No. 235 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel”;
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(lxiv) after S. No. 236 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“236A	7324	Sanitary ware and parts thereof, of iron and steel”;
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(lxv) in S. No. 237, for the entry in column (3), the entry “Other cast articles of iron or steel” shall be substituted;

(lxvi) in S. No. 238, for the entry in column (3), the entry “Other articles of iron or steel” shall be substituted;

(lxvii) after S. No. 252 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]”;
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(lxviii) in S. No. 253, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

“7419	Other articles of copper”;
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(lxix) in S. No. 262, for the entry in column no. 3, the entry “Unwrought Aluminium” shall be substituted;

(lxx) in S. No. 271, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

“7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures”;
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(lxxi) in S. No. 275, for the entry in column (3), the entry “Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated” shall be substituted;

(lxxii) after S. No. 275 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]”;
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(lxxiii) after S. No. 301 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“301A	8212	Razors and razor blades (including razor blade blanks in strips)”;
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(lxxiv) after S. No. 302 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades therefor]”;
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(lxxv) in S. No. 303A, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

“8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal”;	
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(lxxvi) after S. No. 303A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal”;

(lxxvii) after S. No. 307 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405”;
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(lxxviii) in S. No. 316, for the entry in column (3), the “Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]” shall be substituted;

(lxxix) after S. No. 317 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“317A	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]
317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]”;

(lxxx) in S. No. 320, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

“8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]”;	
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(lxxxi) in S. No. 324, for the entry in column (3), the entry“Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds”shall be substituted;

(lxxxii) in S. No. 325, for the entry in column (3), the entry“Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]”shall be substituted;

(lxxxiii) after S. No. 327 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers”;

(lxxxiv) in S. No. 335, for the entry in column (3), the entry“Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof”shall be substituted;

(lxxxv) in S. No. 361, for the entry in column (3), the entry“Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]”shall be substituted;

(lxxxvi) after S. No. 364 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines”;
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(lxxxvii) after S. No. 365 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter”;
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(lxxxviii) in S. No. 366, for the entry in column (3), the entry“Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]”shall be substituted;

(lxxxix) in S. No. 369A, for the entry in column (3), the entry“Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws”shall be substituted;

(xc) after S. No. 369A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals”;
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(xci) in S. No. 375, for the entry in column (3), the entry “Electrical transformers, static converters (for example, rectifiers) and inductors” shall be substituted;

- (xcii) after S. No. 376 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“376A	8506	Primary cells and primary batteries
376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512”;

- (xciii) in S. No. 379, for the entry in column (3), the entry“Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]”shall be substituted;

- (xciv) in S. No. 380, for the entry in column (3), the entry“Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set”shall be substituted;

- (xcv) after S. No. 380 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“380A	8519	Sound recording or reproducing apparatus”;
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- (xcvi) after S. No. 381 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“381A	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521”;
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- (xcvii) in S. No. 383, for the entry in column (3), the entry“Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]”shall be substituted;

- (xcviii) after S. No. 383 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock”;

- (xcix) after S. No. 384 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530”;

- (c) after S. No. 388 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables
388B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517”;

- (ci) in S. No. 390, for the entry in column (3), the entry “Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]” shall be substituted;
- (cii) in S. No. 395, for the entry in column (3), the entry “Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors” shall be substituted;
- (ciii) in S. No. 396, for the entry in column (3), the entry “Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes” shall be substituted;
- (civ) after S. No. 397 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“397A	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material”;
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- (cv) S. No. 410, and the entries relating thereto, shall be omitted;
- (cvi) in S. No. 411, for the entry in column (3), the entry “Spectacles [other than corrective]; goggles including those for correcting vision” shall be substituted;
- (cvii) after S. No. 411 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
411C	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
411E	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens
411F	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection
411G	9012	Microscopes other than optical microscopes; diffraction apparatus
411H	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter

411-I	9014	Direction finding compasses; other navigational instruments and appliances
411J	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders”;

(cviii) in S. No. 412, for the entry in column (3), the entry “Balances of a sensitivity of 5 cg or better, with or without weights” shall be substituted;

(cix) after S. No. 413 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“413A	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like
413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses”;

(cx) after S. No. 423 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101”;

(cxi) after S. No. 424 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels”;
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(cxii) after S. No. 425 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
425B	9107	Time switches with clock or watch movement or with synchronous motor
425C	9108	Watch movements, complete and assembled”;

(cxiii) in S. No. 427, for the entry in column (3), the entry “Other clock or watch parts” shall be substituted;

(cxiv) in S. No. 428, for the entry in column (3), the entry “Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements” shall be substituted;

(cxv) after S. No. 428 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“428A	9111	Watch cases and parts thereof”;
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(cxvi) in S. No. 429, for the entry in column (3), the entry “Clock cases and cases of a similar type for other goods of this chapter, and parts thereof” shall be substituted;

(cxvii) after S. No. 429 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof”;
429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
429C	9202	Other string musical instruments (for example, guitars, violins, harps)
429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments
429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds”;

(cxviii) after S. No. 435 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“435A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]”;
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(cxix) in S. No. 437, for the entry in column (3), the entry “Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof” shall be substituted;

(cxx) in S. No. 438, for the entry in column (3), the entry “Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]” shall be substituted;

(cxxi) after S. No. 438 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“438A	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]”;
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(cxxii) after S. No. 440 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“440A	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes”;
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(cxxiii) in S. No. 441, for the entry in column (3), the entry “Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]” shall be substituted;

(cxxiv) after S. No. 441 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“441A	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]
441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin”;

(cxxv) after S. No. 448 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks”;
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(cxxvi) in S. No. 449A, for the entry in column no. 3, the entry “Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks” shall be substituted;

(cxxvii) after S. No. 449A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“449B	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing”;

(cxxviii) after S. No. 452O and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software” ;
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(D) in Schedule-IV-14%, -

- (i) S. Nos.2, 3, 4, 5, 6,7, 8, 9, 11, 16, 17, 19, 23, 25, 26, 27, 28, 29, 30, 31 32, 33, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45 and the entries relating thereto, shall be omitted;
- (ii) in S.No. 46, in column (3), for the words in the brackets,“and Rear Tractor tyres”, the words “ rear tractor tyres; and of a kind used in aircraft”, shall be substituted;
- (iii) S. Nos. 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 113 and the entries relating thereto, shall be omitted;
- (iv) in S. No. 114, for the entry in column (3), the entry“Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]”shall be substituted;
- (v) in S.No. 117, in column (3), the words, figures and brackets “concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]” shall be omitted;
- (vi) S. Nos. 118, 121, 123, 124, 125, 126, 127, 128, 129, 131, 132, 133, 134 and the entries relating thereto, shall be omitted;
- (vii) in S.No. 135, for the entry in column (3), the entry “Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)”shall be substituted;
- (viii) S. Nos. 136, 137, 138 and the entries relating thereto, shall be omitted;

- (ix) in S.No. 141, in column (3), after the words and figures “heading 8508” the words and brackets “[other than wet grinder consisting of stone as a grinder]” shall be added;
 - (x) S. Nos. 144, 145, 147, 148, 149, 150 and the entries relating thereto, shall be omitted;
 - (xi) in S.No. 151, for the entry in column (3), the entry “Digital cameras and video camera recorders [other than CCTV]” shall be substituted;
 - (xii) S. Nos. 152, 153 and the entries relating thereto, shall be omitted;
 - (xiii) in S.No. 154, in column (3), after the words and figures in the brackets , “ not exceeding 20 inches”, the words “ ; and set top box for television” shall be added;
 - (xiv) S. Nos. 155, 156, 157, 158, 159, 160, 161, 162, 163, 172, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 211, 212, 213, 214 and the entries relating thereto, shall be omitted;
 - (xv) S. Nos. 216, 217, 218, 220, 221, 222, 225, 226 and the entries relating thereto, shall be omitted;
 - (xvi) in S.No. 228, for the entry “-” in column (2), the entry “Any Chapter” shall be substituted.
- (E) in Schedule-V-1.5%, in S. No. 13, for the words “of metal clad with precious metal”, the words and brackets “of metal clad with precious metal[other than bangles of lac/shellac]”, shall be substituted;
- (F) in the explanation, in clause (ii), for sub-clause (b), the following shall be substituted, namely:-
“(b) The phrase “registered brand name” means,-
- (A) a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;
 - (B) a brand registered as on the 15th May 2017 or thereafter under the Copyright Act, 1957(14 of 1957);
 - (C) a brand registered as on the 15th May 2017 or thereafter under any law for the time being in force in any other country.”;

2. This Notification shall come into force on the 15th day of November 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ನವೆಂಬರ್ ೧೪, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦.೨೫
Part-IVA	Bengaluru, Tuesday, November 14, 2017 (Karthika 23, Shaka Varsha 1939)	No. 1025

FINANCE SECRETARIAT

NOTIFICATION (42/2017)

NO. FD 48 CSL 2017, BENGALURU, DATED: 14-11-2017

In exercise of the powers conferred by sub-section (1) of section 11 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 (02/2017) No.FD 48 CSL 2017, dated 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 592, dated the 29th June, 2017, namely:-

In the said Notification, -

(1) in the Schedule,

(i) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

“8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods,fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]”;

(ii) S. Nos. 10,11,12,13,14,15,16,17 and the entries thereof shall be omitted;

(iii) for S. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely: -

“21	0304, 0306, 0307, 0308	All goods, fresh or chilled
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]” ;

(iv) S. Nos. 23,24 and the entries thereof shall be omitted;

(v) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“30A	0504	All goods, fresh or chilled
30B	0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]” ;

(vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]” ;
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(vii) in S. No. 46, in column (3), for the words “fresh or chilled” the words “fresh or chilled, dried” shall be substituted;

(viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]”;

(ix) in S. No. 77, in the entry in column(3), for the words “Flour of potatoes” the words “Flour, powder, flakes, granules or pellets of potatoes”, shall be substituted;

(x) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“78A	1106 10 10	Guar meal” ;
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(xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets” ;
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(xii) after S. No. 93 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“93A	1404 90 60	coconut shell, unworked”;
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(xiii) in S. No. 94, for the entry in column 3, the entry “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery;Khandsari Sugar”shall be substituted;

(xiv) in S. No. 103, for the entry in column (3), the entry“Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water”, shall be substituted;

(xv) after S. No. 103 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“103A	26	Uranium Ore Concentrate”;
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(xvi) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“136A	7113	Bangles of lac/ shellac”;
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(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely: -

(b) The phrase “registered brand name” means, -

(A) a brand registered as on or after the 15th May, 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May, 2017 under the Copyright Act, 1957(Central Act 14 of 1957);

(C) a brand registered as on or after the 15th May, 2017 under any law for the time being in force in any other country.”.

2. This Notification shall come into force with effect from the 15th day of November, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ನವೆಂಬರ್ ೧೪, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦.೨೬
Part-IVA	Bengaluru, Tuesday, November 14, 2017 (Karthika 23, Shaka Varsha 1939)	No. 1026

FINANCE SECRETARIAT

NOTIFICATION (43/2017)

NO. FD 48 CSL 2017, BENGALURU, DATED: 14-11-2017

In exercise of the powers conferred by sub-section (3) 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 amendments in the Notification (04/2017), No.FD 48 CSL 2017 dated 29th June.2017, published in the Karnataka Gazette , Extraordinary, Part-IVA, No.594, dated the 29th June, 2017, namely:-

In the said Notification, in the TABLE, -

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4A.	5201	Raw cotton	Agriculturist	Any registered person".
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2. This notification shall come into force with effect from the 15th day of November, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ನವೆಂಬರ್ ೧೪, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦.೨೭
Part-IVA	Bengaluru, Tuesday, November 14, 2017 (Karthika 23, Shaka Varsha 1939)	No. 1027

FINANCE SECRETARIAT

NOTIFICATION (44/2017)

NO. FD 48 CSL 2017, BENGALURU, DATED: 14-11-2017

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, dated 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.595 dated 29th June, 2017, namely:-

In the said notification, in the TABLE, for Sl. No. 6A and the entries relating thereto, the following entries shall be substituted, namely: -

“6A	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
6B	5801	Corduroy fabrics
6C	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)”.

2. This notification shall come into force with effect from the 15th day of November, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ನವೆಂಬರ್ ೧೪, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦.೨೮
Part-IVA	Bengaluru, Tuesday, November 14, 2017 (Karthika 23, Shaka Varsha 1939)	No. 1028

FINANCE SECRETARIAT

NOTIFICATION (45/2017)

NO. FD 48 CSL 2017, BENGALURU, DATED: 14-11-2017

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Notification referred to as “the said Act”), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the State tax leviable thereon under section 9 of the said Act, as in excess of the amount calculated at the rate of 2.5 percent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

Table

S. No.	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/ Regional Engineering College	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.</p>	<p>(i) The goods are supplied to or for –</p> <p>(a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory in the concerned department to the supplier at the time of supply</p>

			<p>of the specified goods; or</p> <p>(b) an institution registered with the Government of India in the Department of Scientific and Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods;</p> <p>(ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only;</p> <p>(iii) In the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p>
2.	Research institution, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.</p>	<p>(1) The institution is registered with the Government of India in the Department of Scientific and Research, which-</p> <p>(i) produces, at the time of supply, a certificate to the supplier from the head of the institution, in each case, certifying that the said goods are essential for research purposes and will be used for stated purpose only;</p> <p>(ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for</p>

			<p>research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p> <p>(2) The goods falling under (1) above shall not be transferred or sold by the institution for a period of five years from the date of installation.</p>
3.	Departments and laboratories of the Central Government and State Governments, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.</p>	<p>(i) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only;</p> <p>(ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p>
4.	Regional Cancer Centre (Cancer Institute)	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches.</p>	<p>(i) The goods are supplied to the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods;</p> <p>(ii) the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only;</p>

			(iii) in case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.
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Explanation. - For the purposes of this notification, the expression, -

(a) "Public funded research institution" means a research institution in the case of which not less than fifty per-cent. of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;

(b) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes -

- (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (Central Act 3 of 1956) to be a deemed University for the purposes of this Act;
- (ii) an institution declared by Parliament by law to be an institution of national importance;
- (iii) a college maintained by, or affiliated to, a University;

(c) "Head" means -

- (i) in relation to an institution, the Director thereof (by whatever name called);
- (ii) in relation to a University, the Registrar thereof (by whatever name called);
- (iii) in relation to a college, the Principal thereof (by whatever name called);

(d) "hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

2. This Notification shall come into force with effect from the 15th day of November, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ನವೆಂಬರ್ ೧೪, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦.೨೯
Part-IVA	Bengaluru, Tuesday, November 14, 2017 (Karthika 23, Shaka Varsha 1939)	No. 1029

FINANCE SECRETARIAT

NOTIFICATION (46/2017)

NO. FD 48 CSL 2017, BENGALURU, DATED: 14-11-2017

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Notification (11/2017) No.FD 48 CSL 2017, dated 29th June.2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated , 29th June, 2017, namely:-

In the said Notification, in the Table, -

- (i) against serial number 3, in column (3), in item (vi), for the words “Services provided”, the words “Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided” shall be substituted;
- (ii) against serial number 7,-
 - (a) for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p>Explanation.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>[Please refer to <i>Explanation</i> no. (iv)].”;</p>

(b) for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	9	”;

(c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;

(d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:-

“(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

Explanation.- For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract state tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

(iii) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely: -

‘(i) manufacture of handicraft goods.

Explanation. - The expression “handicraft goods” shall have the same meaning as assigned to it in the Notification (06/2017) No.FD 47 CSL 2017 dated 15th September 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.887, dated the 16th September, 2017 as amended from time to time.’.

2.This Notification shall come into force with effect from 15th of November, 2017.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ನವೆಂಬರ್ ೧೪, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೩, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦.೩೦
Part-IVA	Bengaluru, Tuesday, November 14, 2017 (Karthika 23, Shaka Varsha 1939)	No. 1030

FINANCE SECRETARIAT

NOTIFICATION (47/2017)

NO. FD 48 CSL 2017, BENGALURU, DATED: 14-11-2017

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Notification (12/2017) No.FD 48 CSL 2017, dated 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 602, dated 29th June, 2017, namely:-

In the said Notification, in the Table, -

- against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -
“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;
- the serial number 11B and the entries relating thereto, shall be omitted;
- after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79 A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (Central Act 24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil”.

- This Notification shall come into force with effect from 15th of November, 2017.

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೯೩
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 193

**FINANCE SECRETARIAT
NOTIFICATION (01/2018)**

No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Karnataka (11/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 601, dated the 29th June, 2017, namely:-

In the said notification,

(i) in the Table, -

(a) against serial number 3, in column (3), -

(A) in item (iv),-

(I) for sub-item (c), the following sub-item shall be substituted, namely: -

‘(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri AwasYojana (Urban);’;

(II) after sub-item (d), the following sub-items shall be inserted, namely: -

‘(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);

(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(III) after sub-item (f), the following sub-items shall be inserted, namely: -

“(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (Central Act 43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.”;

(B) in item (v),

(I) in sub-item (a), for the word “excluding”, the word “including” shall be substituted;

(II) after sub-item (d), the following sub-item shall be inserted, namely: -

“(da) low-cost houses up to a carpet area of 60 square meters per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;”;

(C) for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Karnataka Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(x) Composite supply of works contract as defined in clause (119) of section 2 of the Karnataka Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Karnataka Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.	9	-”;

(b) against serial number 9, in the entry in column (3), in item (v), for the words “natural gas”, the words and brackets “natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel” shall be substituted;

(c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	9	-”;

(d) for serial number 16 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“16	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	9	-”;

- (e) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of State tax as applicable on supply of like goods involving transfer of title in goods.	-”;

- (f) in serial number 23, against item (i) in column (3), in condition 1 in column (5), after the words “supplying the service”, the words and brackets “, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)” shall be inserted;
- (g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Karnataka Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Support services other than (i) and (ii) above.	9	-”;

- (h) against serial number 24,-
- (A) in the *Explanation* to item (i) in column (3), in clause (i), after sub-clause(g), the following sub-clause shall be inserted, namely:-
- “(h) services by way of fumigation in a warehouse of agricultural produce.”;
- (B) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6	-
(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-”;

- (i) for serial number 25 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Karnataka Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
		(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	9	-”;

- (j) against serial number 26, in column (3),-
- (A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: -
- “(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) respectively.”;
- (B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Tailoring services.	2.5	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above.	9	-”;

- (k) for serial number 32 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"32"	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9	-"

- (l) against serial number 34, in column (3),-

- (A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-
(iiia) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	14	-"

- (B) in item (vi), after the brackets and figures "(iii)", the brackets and figures "(iiia)," shall be inserted;

- (ii) for paragraph 2, the following shall be substituted, namely: -

"2. In case of supply of service specified in column (3), in item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. -For the purposes of this paragraph, "total amount" means the sum total of,-

- (a) consideration charged for aforesaid service; and
(b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease."

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೯೪
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 194

FINANCE SECRETARIAT

NOTIFICATION (02/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Karnataka(12/2017)No. FD 48 CSL 2017,dated the 29thJune, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 602, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

- against serial number 3, in the entry in column (3), after the words “a Governmental Authority” the words “ or a Government Entity” shall be inserted;
- after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil”;

- against serial number 16,in the entry in column (3), for the words “one year”, the words “three years” shall be substituted;

- (d) after serial number 19 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"19A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 th day of September, 2018.
19B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial numbershall apply after the 30 th day of September, 2018.”;

- (e) against serial number 22, in the entry in column (3), after item (b), the following item shall be inserted, namely: -

“(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.”;

- (f) after serial number 29 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"29A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil”;

- (g) against serial number 36, in the entry in column (3), in item (c), for the words “fifty thousand”, the words “two lakhs” shall be substituted;

- (h) after serial number 36 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Nil	Nil”;

- (i) after serial number 39 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"39A	Heading 9971	<p>Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).</p> <p><i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p>	Nil	Nil”;

		(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.		
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(j) against serial number 45, in the entry in column (3),-

- (i) in item (a), after sub-item (ii), the following sub-item shall be inserted, namely:-
“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;
- (ii) in item (b), after sub-item (iii), the following sub-item shall be inserted, namely:-
“(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;
- (iii) in item (c), after sub-item (ii), the following sub-item shall be inserted, namely:-
“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(k) after serial number 53 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“53A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil”;

(l) against serial number 54, in the entry in column (3), after item (g), the following item shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

(m) against serial number 60, in the entry in column (3), the words “the Ministry of External Affairs,” shall be omitted;

(n) after serial number 65 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“65A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (Central Act 22 of 2005).	Nil	Nil”;

(o) against serial number 66, in the entry in column (3),-

- (i) after item (a), the following item shall be inserted, namely:-
“(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee.”;
- (ii) in item (b),-
 - (A) in sub-item (iv), the words “upto higher secondary” shall be omitted;
 - (B) after sub-item (iv), the following sub-item shall be inserted, namely:-
“(v) supply of online educational journals or periodicals.”;
 - (C) in the proviso, for the word, brackets and letter “entry (b)”, the words, brackets and letters “sub-items (i), (ii) and (iii) of item (b)” shall be substituted;

(D) after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-

- (i) pre-school education and education up to higher secondary school or equivalent;
or
- (ii) education as a part of an approved vocational education course.”;

(p) against serial number 77, in the entry in column (3), in item (c), for the words “five thousand”, the words “seven thousand five hundred” shall be substituted;

(q) against serial number 81, for the entry in column (3), the following entry shall be substituted, namely: -

“Services by way of right to admission to-

- (a) circus, dance, or theatrical performance including drama or ballet;
- (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;
- (c) recognised sporting event;
- (d) planetarium,

where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.”

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೯೫
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 195

FINANCE SECRETARIAT

NOTIFICATION (03/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by sub-section (3) 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 notification of the Government of Karnataka, (13/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 603, dated the 29th June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(ii)

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Karnataka Goods and Services Tax Act, 2017."

in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (Central Act 4 of 1938).'

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೯೬
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 196

FINANCE SECRETARIAT

NOTIFICATION (04/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by section 148 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 following classes of registered persons, namely :-

- (a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay State tax on supply of the said services, on the consideration received in the form of construction service referred to in clause(a) above and in the form of development rights referred to in clause(b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೯೭
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 197

FINANCE SECRETARIAT

NOTIFICATION (05/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the State tax as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೯೮
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 198

FINANCE SECRETARIAT

NOTIFICATION (06/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by sub-section (1) 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 amendments in the notification of the Government of Karnataka(01/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 591, dated the 29th June, 2017, namely:-
In the said notification, -

(A) in Schedule I-2.5%,

- (i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"76A	13	Tamarind kernel powder";
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- (ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	1404 or 3305	Mehendi paste in cones";
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- (iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"103B	2302	Rice bran (other than de-oiled rice bran);
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- (iv) in S. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

- (v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";
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- (vi) in S. No. 198A, for the entry in column (3), the entry "Manufacturers of straw, of esparto or of other plating materials; basket ware and wicker work ", shall be substituted;

- (vii) in S. No. 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;
- (viii) in S. No. 224A, for the entry in column (2), the entry "6309 or 6310", shall be substituted;
- (ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";
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(B) in Schedule II-6%, -

- (i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"32AA	1704	Sugar boiled confectionery";
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- (ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"46B	2201	Drinking water packed in 20 litres bottles";
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- (iii) in S. No. 56, for the entry in column (2), the entry "28 or 38", shall be substituted;

- (iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57B	2809	Fertilizer grade phosphoric acid";
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- (v) in S. No. 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;

- (vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	3808	The following Bio-pesticides, namely -
		1 Bacillus thuringiensis var. israelensis
		2 Bacillus thuringiensis var. kurstaki
		3 Bacillus thuringiensis var. galleriae
		4 Bacillus sphaericus
		5 Trichoderma viride
		6 Trichoderma harzianum
		7 Pseudomonas fluorescens
		8 Beauveria bassiana
		9 NPV of Helicoverpa armigera
		10 NPV of Spodoptera litura
		11 Neem based pesticides
		12 Cymbopogon

- (vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"80A	3826	Bio-diesel";
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- (viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"99A	4418	Bamboo wood building joinery"
99B	4419	Tableware and Kitchenware of wood";

- (ix) S. No. 103 and the entries relating thereto shall be omitted;
- (x) S. No. 104 and the entries relating thereto shall be omitted;
- (xi) in S. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;
- (xii) in S. No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;
- (xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

"195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers";
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(C) in Schedule III-9%, -

- (i) in S. No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]", shall be added;
- (ii) in S. No. 12, in column (3), for the words "groundnut sweets and gajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be substituted;
- (iii) in S. No. 24, in column (3), after the words, "matter nor flavoured", the words, "[other than Drinking water packed in 20 litres bottles]" shall be added;
- (iv) in S.No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, "including Fertilizer grade Phosphoric acid", shall be added;
- (v) in S. No. 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pate in Cones], shall be substituted;
- (vi) in S. No. 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule - II]" shall be added;
- (vii) S. No. 99, and the entries relating thereto, shall be omitted;
- (viii) in S. No. 137F, in column (3), after the words, "shingles and shakes", the words, "[other than bamboo wood building joinery]" shall be added;
- (ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"163A	56012200	Cigarette Filter rods";
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- (x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

- (xi) in S. No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers;drip irrigation systems including laterals; mechanical sprayer;nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;

- (xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"399A	8702	Buses for use in public transport which exclusively run on Bio-fuels"
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(D) in Schedule-IV-14%, -

- (i) in S. No. 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;
- (ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club"
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(E) in Schedule-V-1.5%, -

- (i) S. No. 2, and the entries relating thereto, shall be omitted;
- (ii) in S. No. 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;
- (iii) in S. No. 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be substituted;
- (iv) against S. No. 13, in column (3), the words and symbols, "[other than bangles of lac/shellac]" shall be omitted;
- (v) against S. No. 17, in column (3), for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.

(F) in Schedule-VI-0.125%, -

- (i) in S. No. 1, for the entry in column (3), the entry, "All goods" shall be substituted;
- (ii) in S. No. 2, for the entry in column (3), the entry, "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"
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- (iv) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4	7104	Synthetic or reconstructed precious stones"
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2. The notification shall come into force on the 25th January, 2018.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೯೯
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 199

FINANCE SECRETARIAT

NOTIFICATION (07/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by sub-sections (1) and (3) of section 11 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 of the Government of Karnataka(02/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 592, dated the 29th June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

- (i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;
- (ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

- (iii) against S. No. 136A, in column (2), for the entry, the entry "7117" shall be substituted;
- (iv) in S.No.137,in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;
- (v) in S. No. 148, for the entry in column (3),for the entry against item number (v), the entry "Vibhuti", shall be substituted;
- (vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"151	Any chapter	"Parts for manufacture of hearing aids";
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2. The notification shall come into force on the 25th January, 2018.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೨೦೦
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 200

FINANCE SECRETARIAT

NOTIFICATION (08/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the State tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification (1/2017) No.FD 48 CSL 2017, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

Table

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and the rules made there under.	9%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and the rules made there under.	9%

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	9%
4.	87	All Old and used Vehicles other than those mentioned from S.No.1 to S.No.3	6%

Explanation –For the purposes of this notification, -

- (i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961 (Central Act 43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and
- (ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.

2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Karnataka Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.

3. This notification shall come into force with effect from the 25th January, 2018.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೨೦೧
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 201

FINANCE SECRETARIAT

NOTIFICATION (09/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the notification of the Government of Karnataka,(45/2017) No. FD 48 CSL 2017, dated the 14th November, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 1028, dated the 14th November, 2017, namely:-
In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely:-

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಮಾರ್ಚ್ ೨೩, ೨೦೧೮ (ಚೈತ್ರ ೦೨, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೨೧
Part-IVA	Bengaluru, Friday, March 23, 2018 (Chaitra 02, Shaka Varsha 1940)	No. 521

FINANCE SECRETARIAT

NOTIFICATION (10/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 23/03/2018.

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the Government of Karnataka notification (8/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 598, dated the 29th June, 2017, and amended vide notification (38/2017) No. FD 48 CSL 2017, dated the 13th October, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 952, dated the 13th October, 2017, namely:-

In the said notification, for the figures, letters and words "31st day of March, 2018", the figures, letters and words "30th day of June, 2018" shall be substituted.

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

K.S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಮೇ ೨೮, ೨೦೧೮ (ಜ್ಯೇಷ್ಠ ೭, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೬೬
Part-IVA	Bengaluru, Monday, May 28, 2018 (Jyeshtha 7, Shaka Varsha 1940)	No. 766

FINANCE SECRETARIAT

NOTIFICATION (11/2018)

No. FD 48 CSL 2017, Bengaluru, Dated: 28.05.2018.

In exercise of the powers conferred by sub-section (3) 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 (4/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.594, dated the 29th June, 2017, namely:-

In the said notification, after S. No. 6 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
7.	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person

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

K.S.PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಜೂನ್ ೨೯, ೨೦೧೮ (ಆಷಾಡ ೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೧೮
Part-IVA	Bengaluru, Friday, June 29, 2018 (Aashada 8, Shaka Varsha 1940)	No. 918

FINANCE SECRETARIAT

NOTIFICATION (12/2018)

No: FD 48 CSL 2017, Bengaluru, dated: 29/06/2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification (8/2017) No: FD 48 CSL 2017 of the Government of Karnataka, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 598, dated the 29th June, 2017 and last amended vide notification (10/2018) No: FD 48 CSL 2017, dated the 23rd March, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 521, dated the 23rd March, 2018, namely:-

In the said notification, for the figures, letters and words “30th day of June, 2018”, the figures, letters and words “30th day of September, 2018” shall be substituted.

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

K. S. PADMAVATHI

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೮೨
Part-IVA	Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	No. 982

FINANCE SECRETARIAT

NOTIFICATION (13/2018)

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

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification (11/2017) No.FD 48 CSL 2017 of the Government of Karnataka, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 601, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

(i) against serial number 7, in column (3)-

a. for item (i), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
<p>“(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent; <i>Explanation 1:</i> This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such a supply is not event based or occasional. <i>Explanation 2:</i> This item excludes the supplies covered under the Sl. No. 7 (v) <i>Explanation 3:</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]</p>

(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)];
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b. in items (ii), (vi) and (viii),-

- A. for the words “declared tariff” wherever they occur, the words “value of supply” shall be substituted;
B. the Explanation shall be omitted;

c. for item (v), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition halls, Events, Conferences, Marriage Halls and other outdoor/indoor functions that are event based and occasional in nature.	9	-”;

(ii) against serial number 9, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Multimodal transportation of goods. <i>Explanation.-</i> (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea; (c) “multimodal transporter” means a person who,- (A) enters into a contract under which he undertakes to perform multimodal transportation against freight, and; (B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.	6	-
(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-”;

(ii) for serial number 22 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“22	Heading 9984 (Telecommunications, broadcasting and information supply services.)	(i) Supply consisting only of e-book <i>Explanation.-</i> For the purposes of this notification, “e-books” means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-”.

2. This Notification shall come into force with effect from 27th of 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).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೮೩
Part-IVA	Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	No. 983

FINANCE SECRETARIAT

NOTIFICATION (14/2018)

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

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification (12/2017) No.FD 48 CSL 2017 of the Government of Karnataka, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 602, dated the 29th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

- against serial number 4, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;
- against serial number 5, in the entry in column (3), the words "Central Government, State Government, Union territory, local authority or" shall be omitted;
- after serial number 9C and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9D	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil";

- after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"10A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil";

- (e) against serial number 14, in the entry in column (3), for the words “declared tariff”, the words “value of supply” shall be substituted;
- (f) against serial number 19A, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- (g) against serial number 19B, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- (h) after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“24A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil”;

- (i) after serial number 31 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organization to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (Central Act 46 of 1948).	Nil	Nil
31B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil”;

- (j) after serial number 34 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“34A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings(PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil”;

- (k) against serial number 36A, in the entry in column (3), after the figures “36” the word and figures “or 40” shall be inserted;

- (l) after serial number 47 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“47A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil”;

- (m) after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil”;

(n) after serial number 65A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"65B	Heading 9991 or any other Heading	<p>Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.</p> <p><i>Explanation.</i>-"mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act 67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.</p>	Nil	<p>Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and service tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty."</p>

(o) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"77A	Heading 9995	<p>Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,-</p> <p>(i) activities relating to the welfare of industrial or agricultural labour or farmers; or</p> <p>(ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment,</p> <p>to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.</p>	Nil	Nil";

(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely:-

"(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students."

2. This Notification shall come into force with effect from 27th of 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).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೮೪
Part-IVA	Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	No. 984

FINANCE SECRETARIAT

NOTIFICATION (15/2018)

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

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification (13/2017) No.FD 48 CSL 2017 of the Government of Karnataka, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 603, dated the 29th June, 2017, namely:-

In the said notification, -

- (i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Service supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFC)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.”;

- (ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

“(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.”.

2. This Notification shall come into force with effect from 27th of 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).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಬಿಇ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೮೫
Part-IVA	Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	No. 985

FINANCE SECRETARIAT

NOTIFICATION (16/2018)

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

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification (14/2017) No.FD 48 CSL 2017 of the Government of Karnataka, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 604, dated the 29th June, 2017, namely:-

In the said notification, in the first paragraph,-

- (i) after the words "State Government" the words "or Union territory" shall be inserted;
- (ii) after the word "Constitution" the words "or to a Municipality under article 243W of the Constitution" shall be inserted.

2. This Notification shall come into force with effect from 27th of 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).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೮೬
Part-IVA	Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	No. 986

FINANCE SECRETARIAT

NOTIFICATION (17/2018)

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

In exercise of the powers conferred by sub-section (3) of section 8 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification (11/2017) No.FD 48 CSL 2017 of the Government of Karnataka, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 601, dated the 29th June, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”

2. This Notification shall come into force with effect from 27th of 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).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೮೭
Part-IVA	Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	No. 987

FINANCE SECRETARIAT

NOTIFICATION (18/2018)

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

In exercise of the powers conferred by sub-section (1) 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 amendments in the notification (01/2017) No. FD 48 CSL 2017 of the Government of Karnataka, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 591, dated the 29th June, 2017, namely:-

In the said notification, -

(A) **in Schedule I-2.5%,**

- (i) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

"102A	2207	Ethyl alcoholsupplied to Oil Marketing Companies for blending with motor spirit (petrol);
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- (ii) in S. No. 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
"2515 (except 2515 1210, 2515 1220, 25151290) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than polished stone which is ready to use";

- (iii) after S. No. 170 and the entries relating thereto, the following serial numbers and the entries shall be inserted

"170A	2809	Fertilizer grade phosphoric acid";
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- (iv) in S. No. 215, in the entry in column (3), the comma and words ", including coir pith compost put up in unit container and bearing a brand name" shall be inserted in the end;
- (v) in S. No. 219, for the entry in column (3), the entry "Coir mats, matting, floor covering andhandloom durries", shall be substituted;
- (vi) in S. No. 219A, for the entry in column (3), the entry "all goods" shall be substituted;
- (vii) in S. No. 225, in column (3), for the figure "500" the figure "1000" shall be substituted;

- (viii) in S. No. 222, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
"61 or 6501 or 6505"	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece";

- (ix) in S. No. 264, for the entry in column (3), the entry "Biomass briquettes or solid bio fuel pellets", shall be substituted;

(B) in Schedule II-6%, -

- (i) S. No. 57B and the entries relating thereto shall be omitted;
- (ii) after S. No. 96 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"96A	4409	Bamboo flooring";
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- (iii) in S. No. 146, in the entry in column (3), the words "except the items covered in 219 in Schedule II", shall be inserted in the end;

- (iv) S. No. 147 and the entries relating thereto shall be omitted;

- (v) after S. No. 185 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"185A	7419 99 30	Brass Kerosene Pressure Stove";
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- (vi) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"195AA	8420	Hand operated rubber roller";
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- (vii) after S. No. 206 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"206A	87	Fuel Cell Vehicles " ;
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- (viii) after S. No. 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"231B	9607	Slide fasteners";
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- (x) in S. No. 235, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
"96190030, 96190040, or 96190090	All goods";

(C) in Schedule III-9%, -

- (i) in S. No. 25, in column (3), after the words, "of any strength", the words, and brackets "[other than ethyl alcoholsupplied to Oil Marketing Companies for blending with motor spirit (petrol)]" shall be inserted;

- (ii) after S. No. 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather";

- (iii) after S. No. 54A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like" ;
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- (iv) in S. No. 137, in column (3), after the words, "or end-jointed" the words and brackets, "[other than bamboo flooring]" shall be added;
- (v) in S. No. 177E, in column (3), the words "except the items covered in Sl. No. 123 in Schedule I", shall be inserted in the end;
- (vi) in S. No. 253, for the entry in column (3), the entry "Other articles of copper[other than Brass Kerosene Pressure Stove]" shall be substituted;
- (vii) after S. No. 319 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415";
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- (viii) in S. No. 321, for the entry in column (3), the entry "Calendering or other rolling machines, other than for metals or glass, and cylinders therefor[other than Hand operated rubber roller]" shall be substituted;
- (ix) after S. No. 341 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"341A	8450	Household or laundry-type washing machines, including machines which both wash and dry" ;
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- (x) after S. No. 376A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"376AA	8507 60 00	Lithium-ion Batteries
376AB	8508	Vacuum cleaners
376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor";

- (xi) after S. No. 378 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545" ;
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- (xii) after S. No. 383B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm" ;
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- (xiii) after S. No. 401 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)" ;
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- (xiv) after S. No. 402 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles" ;
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- (xv) after S. No. 403 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]" ;
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- (xvi) in S. No. 446, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
"9607 20 00	Parts of slide fasteners";

- (xvii) after S. No. 449A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations";
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(D) in Schedule-IV-14%,

- (i) S. Nos. 20, 21, 22, 24 and the entries relating thereto, shall be omitted;
- (ii) S. No. 120, and the entries relating thereto, shall be omitted;
- (iii) S. No. 130, and the entries relating thereto, shall be omitted;
- (iv) in S.No. 139, for the entry in column (3), the entry "Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery" shall be substituted;
- (v) S. Nos. 140, 141, 142 and the entries relating thereto, shall be omitted;
- (vi) S. No. 146 and the entries relating thereto, shall be omitted;
- (vii) in S. No. 154, for the words, figures and brackets "[other than computer monitors not exceeding 20 inches and set top box for television]", the words, figures and brackets "[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]" shall be substituted;
- (viii) S. No. 167 and the entries relating thereto, shall be omitted;
- (ix) S. No. 171 and the entries relating thereto, shall be omitted;
- (x) S. No. 175 and the entries relating thereto, shall be omitted;
- (xi) S. No. 224 and the entries relating thereto, shall be omitted.

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).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೯, ೨೦೧೮ (ಅಶ್ವಯುಜ ೭, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೩೭೭
Part-IVA	Bengaluru, Saturday, September 29, 2018 (Ashwayuja 7, Shaka Varsha 1940)	No. 1377

FINANCE SECRETARIAT

CORRIGENDUM

NO. FD 48 CSL 2017, Bengaluru, Dated : 29.09.2018

1. In the Notification (18/2018) No. FD 48 CSL 2017 dated 26th July 2018 published in the Karnataka Gazette, Extraordinary, No.987 in Part-IV A, dated 26th July, 2018, in paragraph (B),

(a) clause (iii) shall be read as:-

“in S.No.146, in the entry in column (3), the words “except the items covered in 219 in Schedule I”, shall be inserted at the end;”

(b) clause (vi) shall be read as:-

“for S.No.195A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

“195A	8420	Hand operated rubber roller
195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers”;

2. In the Notification (19/2018) FD 48 CSL 2017 dated 26th July, 2018 published in the Karnataka Gazette, Extraordinary, No.988 in Part-IVA, dated 26th July, 2018, in paragraph (1), in clause (iv), the table shall be read as:-

“114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope”;

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c,
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೮೮
Part-IVA	Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	No. 988

FINANCE SECRETARIAT

NOTIFICATION (19/2018)

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

In exercise of the powers conferred by sub-section (1) of section 11 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 amendments in the notification (02/2017) No. FD 48 CSL 2017 of the Government of Karnataka, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 592, dated the 29th June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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(iii) For S. No. 102 A and entries relating thereto, the following shall be substituted,-

"102A	2306	De-oiled rice bran Explanation: The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25 th January, 2018";
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(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"114A	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
114B	44 or 68	Deities made of stone, marble or wood ";

- (v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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- (vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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- (vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	96190010 or 96190020	Sanitary towels (pads) or sanitary napkins;tampons";
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- (viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)"
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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).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

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

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 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 595, dated the 29th 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 1st 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 31st 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).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೯೯೦
Part-IVA	Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	No. 990

FINANCE SECRETARIAT

NOTIFICATION (21/2018)

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

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-state supplies of handicraft goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2), from so much State tax leviable thereon under section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) as is in excess of the rate specified in column (4) of the said Table.

Explanation - For the purpose of this notification, the expression “handicraft goods” means “Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility”

Table

Sl. No.	Chapter, Heading, Subheading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	6 %
2.	4202 22,4202 29,4202 3110, 4202 3190, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	6 %
3.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	6 %
4.	4414 00 00	Wooden frames for painting, photographs, mirrors etc	6 %
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	6 %
6.	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	6 %

Sl. No.	Chapter, Heading, Subheading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4823	Articles made of paper mache	2.5 %
9.	5607, 5609	Coir articles	2.5 %
10.	56090020, 56090090	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps.	2.5%
11.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5 %
12.	5804 30 00	Handmade lace	2.5 %
13.	5805	Hand-woven tapestries	2.5 %
14.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5 %
15.	5810	Hand embroidered articles	2.5 %
16.	6117, 6214	Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece	2.5 %
17.	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece	6 %
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6 %
19.	6815 99 90	Stone art ware, stone inlay work	6 %
20.	6912 00 10 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	6%
21.	6913 90 00	Statuettes & other ornamental ceramic articles (including blue potteries)	6 %
22.	7009 92 00	Ornamental framed mirrors	6 %
23.	7018 10	Bangles, beads and small ware	2.5 %
24.	7018 90 10	Glass statues [other than those of crystal]	6 %
25.	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	6 %
26.	7113 11 10	Silver filigree work	1.5 %
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	1.5 %
28.	7326 90 99	Art ware of iron	6 %
29.	7419 99	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	6 %
30.	7616 99 90	Aluminium art ware	6 %
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchlogaartware, idol, Swamimalai bronze icons, dhokrajaali)	6 %
32.	9405 10	Handcrafted lamps (including panchloga lamp)	6 %
33.	9401 50, 9403 80	Furniture of bamboo, rattan and cane	6 %

Sl. No.	Chapter, Heading, Subheading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
34.	9503	Dolls or other toys made of wood or metal or textile material [including wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	6 %
35.	9504	Ganjifa card	6 %
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	6 %
37.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	6 %
38.	9701	Hand paintings drawings and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basolietc)	6 %
39.	9703	Original sculptures and statuary, in metal, stone or any other material	6 %

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).



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಆಗಸ್ಟ್ ೬, ೨೦೧೮ (ಶ್ರಾವಣ ೧೫, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Monday, August 6, 2018 (Shravana 15, Shaka Varsha 1940)	ನಂ. ೧೨೧೫ No. 1215
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FINANCE SECRETARIAT

NOTIFICATION (22/2018)

No: FD 48 CSL 2017, Bengaluru, dated: 06-08-2018.

In exercise of the powers conferred by Sub-Section (1) of Section 11 of the Karnataka Goods and Services Tax Act, 2017 (27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the Notification of the Government of Karnataka (8/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.598, dated the 29th June, 2017, and last amended vide Notification (12/2018) No. FD 48 CSL 2017, dated the 29th June, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 498, dated the 29th June, 2018, namely:-

In the said Notification, for the figures, letters and words “30th day of September, 2018”, the figures, letters and words “30th day of September, 2019” shall be substituted.

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

PAVAN KUMAR MALAPATI
Deputy Secretary to Government,
Finance Department [B&R].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೦, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೩೫೭
Part-IVA	Bengaluru, Thursday, September 20, 2018 (Bhadrapada 29, Shaka Varsha 1940)	No. 1357

FINANCE SECRETARIAT

NOTIFICATION (23/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 20/09/2018.

In exercise of the powers conferred by sub-section (3) of Section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government of Karnataka Notification (12/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 602, dated the 29th June, 2017, hereby inserts the following Explanation in the said Notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”

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

NETRAPRABHA M. DHAYAPULE

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ ೩೧, ೨೦೧೮ (ಪುಷ್ಯ ೧೦, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೫೯ No.1559
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FINANCE SECRETARIAT

NOTIFICATION (24/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 31.12.2018

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 makes the following further amendments in the Government of Karnataka Notification (1/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.591, dated the 29th June, 2017, namely:-

In the said notification, -

(A) in the opening paragraph, after the words, brackets and figures “sub-section (1) of section 9”, the words, brackets and figures “and sub-section (5) of section 15”, shall be inserted;

(B) in Schedule I - 2.5%,

(i) S. Nos. 23,24 and the entries relating thereto, shall be omitted;

(ii) after S. No. 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;
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(iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

“198A	4501	Natural Cork, raw or simply prepared”;
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(iv) in S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;

(v) in S. No. 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

(vi) for S. No. 225A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely: -

“225A	6602 00 00	Walking-Sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content; Fly ash blocks”;

(vii) in S.No. 234, in the entry in column (3), , the following *Explanation* shall be inserted in the end, namely,

“Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at Sl. No. 38 of the Table mentioned in Notification (11/2017) No. FD 48 CSL 2017, dated 29th June, 2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies. The remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service”;

(viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely:

“243A	8714 20	Parts and accessories of carriage for disabled persons”;
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(C) in Schedule II – 6%,

(i) after S. No. 101 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”;

(ii) S. No. 102, 126 and the entries relating thereto, shall be omitted;

(iii) S. No. 171A shall be re-numbered as S. No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

“171A	63053200	Flexible intermediate bulk containers”;
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(iv) in S. No. 173, in the entry in column (3), the words and commas “walking-sticks, seat-sticks,” shall be omitted;

(v) S. No. 177 and the entries relating thereto, shall be omitted;

(D) in Schedule III – 9%,

(i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely:-

“121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber”;
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(ii) S. Nos. 142, 143, 144 and the entries relating thereto, shall be omitted;

(iii) in S. No. 369A, for the entry in column (3), the entry “Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)” shall be substituted;

(iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank”;
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(v) in S. No. 383, in the entry in column (3), after the words “television cameras”, the comma and words “,digital cameras and video camera recorders”, shall be inserted;

- (vi) in S.No. 383C, in the entry in column (3), for the figure and word “68 cm”, the figure and word “32 inches” shall be substituted;
- (vii) in S.No. 384, in the entry in column (3), for the figure and word “20 inches”, the figure and word “32 inches” shall be substituted;
- (viii) S. No. 440A shall be re-numbered as S. No. 440B, and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

“440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo etc.];
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(E) in Schedule IV - 14%,

- (i) S. No. 47 and the entries relating thereto, shall be omitted;
- (ii) S. No. 135 and the entries relating thereto, shall be omitted;
- (iii) in S.No. 139, in the entry in column (3), after the words “other than Lithium-ion battery”, the words “and other lithium ion accumulators including lithium ion power banks” shall be inserted;
- (iv) S. No. 151 and the entries relating thereto, shall be omitted;
- (v) in S.No. 154, in the entry in column (3), for the figure and word “20 inches” and the figure and word “68 cm”, both, the figure and word “32 inches” shall be substituted;
- (vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

“174	8714	Parts and accessories of vehicles of heading 8711”;
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- (vii) S. No. 215 and the entries relating thereto, shall be omitted.

2. This notification shall come into force on the 1st January, 2019.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940)	ನಂ. ೧೫೬೦
Part-IVA	Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	No.1560

FINANCE SECRETARIAT

NOTIFICATION (25/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 31.12.2018

In exercise of the powers conferred by sub-sections (1) of section 11 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 (2/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.592, dated the 29th June, 2017, namely:-

In the said notification, -

1. In the schedule,

- i) for S. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

- ii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
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- iii) after S. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union Territory, or any public servant, by way of public auction by the government, where auction proceeds are used for public or charitable cause".
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2. This notification shall come into force on the 1st January, 2019.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೬೧ No.1561
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FINANCE SECRETARIAT

NOTIFICATION (26/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 31.12.2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, Volume-1, to registered person (herein referred to as "recipient"), from the whole of the State Tax leviable thereon, under section 9 of the Karnataka Goods and Services Tax Act, 2017, subject to following conditions, namely:-

- (i) The Nominated Agency and the recipient shall follow the conditions and subject observe the procedures as prescribed in the Foreign Trade Policy read with Handbook of Procedures, Volume-1.
- (ii) The recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) along with the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency.
- (iii) Wherever such proof of export is not produced within the period mentioned in clause (ii), the Nominated Agency shall pay the amount of State Tax payable on the quantity of gold not exported, along with interest from the date when tax on such supply was payable, but for the exemption.

Explanation. - for the purpose of this notification,-

(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry vide notification no.41/2015-2020, dated 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O.3813, dated 5th December, 2017;

(b) "Handbook of Procedures, Volume-1" means the Handbook of Procedures, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No.43/2015-2020,

dated 5th December, 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, vide F.No.01/94/180/333/AM 15/PC, dated 5th December, 2017;

(c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated 30th June 2017 published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub Section (1), vide number G.S.R. 785 (E), dated 30th June, 2017;

(d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

2. This notification shall come into force on the 1st January, 2019.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಫೆಬ್ರವರಿ ೧, ೨೦೧೯ (ಮಾಘ ೧೨, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೪
Part-IVA	Bengaluru, Friday, February 1, 2019 (Magha 12, Shaka Varsha 1940)	No. 84

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 48 CSL 2017, Bengaluru, dated 01/02/2019

In the Government of Karnataka Notification (26/2018) No.FD 48 CSL 2017, dated the 31st December, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1561, dated the 31st December, 2018, at page 2, in line 3, for “32” read “34”.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940)	ನಂ. 1562
Part-IVA	Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	No.1562

FINANCE SECRETARIAT

NOTIFICATION (27/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 31.12.2018

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Government of Karnataka Notification (11/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated the 29th June, 2017, namely:-

1. In the said notification,-

(i) in the Table, -

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;

(b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;

(c) against serial number 8, -

(A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]”;

(B) in column (3), in item (vii), after the brackets and figures “(iv),”, the brackets and figures “(iva),” shall be inserted;

- (d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Service of third party insurance of “goods carriage”	6	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	-”;

- (e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(viiia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viiia) above	9	-”;

- (f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

- (g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

- (h) against serial number 34,-

(A) against item (ii) in column (3), for the entry in column (4), the entry “6” shall be substituted;

(B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-”;

(C) in item (iia), the words “exhibition of cinematograph films,” shall be omitted;

(D) in column (3), in item (vi), after the brackets and figures “(ii),”, the brackets and figures “(iia),” shall be inserted;

- (i) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (W.O.E.G) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants	9	-”;

		<i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the Notification (1/2017) No. FD 48 CSL 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.591 dated 29 th June, 2017.		
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in paragraph 4 relating to Explanation, after clause (x), the following clauses shall be inserted, namely: -

“(xi) “specified organisation” shall mean, -

- (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
- (b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (Central Act 35 of 2002).

(xii) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).”.

2. This notification shall come into force on the 1st day of January, 2019.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೬೩ No.1563
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FINANCE SECRETARIAT

NOTIFICATION (28/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 31.12.2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (12/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.602, dated the 29th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil";

- (b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";

- (c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;

- (d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -

"Heading 9992 or Heading 9963";

- (e) serial number 67 and the entries relating thereto, shall be omitted;

- (f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (Central Act 34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (Central Act 43 of 1961).	Nil	Nil";

- (ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -
 "(zaa) "financial institution" has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934).";

2. This notification shall come into force on the 1st day of January, 2019.

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

K.S. PADMAVATHI

Under Secretary to Government,
 Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940)	ನಂ. 1564
	<i>Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)</i>	<i>No.1564</i>

FINANCE SECRETARIAT

NOTIFICATION (29/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 31.12.2018

In exercise of the powers conferred by sub-section (3) 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 (13/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.603, dated the 29th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

- (a) a Department or Establishment of the Central Government or State Government or Union territory; or
- (b) local authority; or
- (c) Governmental agencies,

which has taken registration under the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.

14.	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.”;
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- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೬೫ No.1565
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FINANCE SECRETARIAT

NOTIFICATION (30/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 31.12.2018

In exercise of the powers conferred by sub-section (3) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government of Karnataka Notification (11/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1st day of January, 2019.

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

K.S. PADMAVATHI

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಜನವರಿ ೨೯, ೨೦೧೯ (ಮಾಘ ೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೪
Part-IVA	Bengaluru, Tuesday, January 29, 2019 (Magha 9, Shaka Varsha 1940)	No. 74

FINANCE SECRETARIAT

NOTIFICATION (01/2019)

No. FD 48 CSL 2017, Bengaluru, Dated: 29/01/2019

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby rescinds the Government of Karnataka Notification (08/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.598, dated the 29th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮಾರ್ಚ್ ೭, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೧೬, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೨೨
Part-IVA	Bengaluru, Thursday, March 7, 2019 (Palguna 16, Shaka Varsha 1940)	No. 222

FINANCE SECRETARIAT

NOTIFICATION (02/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 07/03/2019

In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of Section 11, sub-section (1) of Section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (herein after referred to as "the said Act"), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the State tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:-

Table

Description of supply	Rate (per cent.)	Conditions
(1)	(2)	(3)
First supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1 st day of April in any financial year, by a registered person.	3	<p>1. Supplies are made by a registered person, -</p> <ul style="list-style-type: none"> (i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below; (ii) who is not eligible to pay tax under sub-section (1) of Section 10 of the said Act; (iii) who is not engaged in making any supply which is not leviable to tax under the said Act; (iv) who is not engaged in making any inter-State outward supply; (v) who is neither a casual taxable person nor a non-resident taxable person; (vi) who is not engaged in making any supply through an electronic commerce operator who is required to collect tax at source under Section 52; and (vii) who is not engaged in making supplies of the goods, the description of which is specified in column (3) of the Annexure below and 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 annexure. <p>2. Where more than one registered person are having the same Permanent account Number, issued under the Income Tax Act, 1961 (Central Act 43 of 1961), State tax on supplies by all such registered persons is paid at the rate specified in column (2) under this notification.</p>

		<p>3. The registered person shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.</p> <p>4. The registered person shall issue, instead of tax invoice, a bill of supply as referred to in clause (c) of sub-section (3) of Section 31 of the said Act with particulars as prescribed in rule 49 of the Karnataka Goods and Services Tax Rules.</p> <p>5. The registered person shall mention the following words at the top of the bill of supply, namely:-‘taxable person paying tax in terms of Notification (02/2019) No. FD 48 CSL 2017 dated 07.03.2019, not eligible to collect tax on supplies’.</p> <p>6. The registered person opting to pay State tax at the rate of three percent. under this Notification shall be liable to pay State tax at the rate of three percent. on all outward supplies specified in column (1) notwithstanding any other notification issued under sub-section (1) of Section 9 or under Section 11 of said Act.</p> <p>7. The registered person opting to pay State tax at the rate of three percent under this Notification shall be liable to pay State tax on inward supplies on which he is liable to pay tax under sub-section (3) or, as the case may be, under sub-section (4) of Section 9 of the said Act at the applicable rates.</p> <p>Explanation.-For the purposes of this Notification, the expression “first supplies of goods or services or both” shall, for the purposes of determining eligibility of a person to pay tax under this notification, include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the said Act but for the purpose of determination of tax payable under this Notification shall not include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the Act.</p>
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ANNEXURE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay State tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. *Explanation.* -For the purpose of this notification, -

(i) “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(ii) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act 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.

4. This notification shall come into force on the 1st day of April, 2019.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೬೩
Part-IVA	Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	No. 263

FINANCE SECRETARIAT

NOTIFICATION (03/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 29.03.2019

In exercise of the powers conferred by sub-sections (1), (3) and (4) of Section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Government of Karnataka Notification (11/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated the 29th June, 2017, namely:-

In the said Notification, -

- (i) in the opening paragraph,
 - (a) after the word, brackets and figures “conferred by sub-section (1),” the word, brackets and figures “sub-section (3) and sub-section (4)” shall respectively be inserted;
 - (b) the word “and” after the words and figures “sub-section (5) of section 15” shall be substituted by the symbol “,”;
 - (c) after the word, brackets and figures “section (16)”, the words and figure “and section 148” shall be inserted;
- (ii) in the Table, -
 - (a) against serial number 3, for item (i), and the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely, -

Table

(3)	(4)	(5)
“(i) Construction of affordable residential apartments by a promoter in a residential real estate project (herein after referred to as RREP) which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	0.75	<p>Provided that the State tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only;</p> <p>Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit</p>

<p>(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	3.75	<p>attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that where a registered person (landowner- promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer- promoter) against consideration, wholly or partly, in the form of construction of apartments, -</p> <p>(i) the developer- promoter shall pay tax on supply of construction of apartments to the landowner- promoter, and</p>
<p>(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	3.75	<p>(ii) such landowner – promoter shall be eligible for credit of taxes paid by him to the developer promoter towards the supply of construction of apartments by developer- promoter to him, provided the landowner- promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax paid by him on construction of such apartments to the developer- promoter.</p>
<p>(ic) Construction of affordable residential apartments by a promoter in a real estate project (herein after referred to as REP) other than RREP, which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	0.75	<p>Explanation. -</p> <p>(i) “developer- promoter” is a promoter who constructs or converts a building into apartments or develops a plot for sale,</p> <p>(ii) “landowner- promoter” is a promoter who transfers the land or development rights or FSI to a developer- promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently.</p>
<p>(id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly,</p>	3.75	<p>Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only;</p>

<p>except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	<p>Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person;</p> <p>Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent., tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of eighteen percent on reverse charge basis and all the provisions of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both;</p> <p>Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement;</p> <p>(Please refer to the illustrations in annexure III)</p> <p>Explanation. -</p> <p>1. The promoter shall maintain project wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.</p> <p>2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.</p> <p>3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].</p>
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<p>(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay State tax on construction of apartments at the rates as specified for this item.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	6	
<p>(if) Construction of a complex, building, civil structure or a part thereof, including,-</p> <p>(i) commercial apartments (shops, offices, godowns etc.) by a promoter in a REP other than RREP,</p> <p>(ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay State tax on construction of apartments at the rates as specified for this item in the manner prescribed herein,</p> <p>but excluding supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>Explanation. -For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract State tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	9	<p>Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure IV to pay State tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the 10th of May, 2019;</p> <p>Provided also that where the option is not exercised in Form at annexure IV by the 10th of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised;</p> <p>Provided also that invoices for supply of the service can be issued during the period from 1st April 2019 to 10th May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.;</p>

- (b) against serial number 3, -
- item (ii) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;
 - in item (iv) in column (3), -
 - after the figures "2017", the words, brackets, figures and letters "other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above" shall be inserted;
 - in item (v) in column (3), -
 - after the figures "2017", the words, brackets, figures and letters "other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above" shall be inserted;
 - after item (v) and entries relating thereto in column (3), (4) and (5), the following items and entries shall be inserted, namely, -

(3)	(4)	(5)
(va) Composite supply of works contract as defined in clause (119) of section 2 of the Karnataka Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic),	6	Provided that carpet area of the affordable residential apartments as specified in the entry in column (3) relating to

<p>(id), (ie) and (if)above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub- clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1st April, 2019,or in an ongoing project in respect of which the promoterhas not exercised option to pay State tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,</p>	<p>this item, is not less than 50% of the total carpet area of all the apartments in the project; Provided also that for the purpose of determining whether the apartments at the time of supply of the service are affordable residential apartments covered by sub- clause (a) of clause (xv) of paragraph 4 below or not, value of the apartments shall be the value of similar apartments booked nearest to the date of signing of the contract for supply of the service specified in the entry in column (3) relating to this item;</p> <p>Provided also that in case it finally turns out that the carpet area of the affordable residential apartments booked or sold before or after completion, for which gross amount actually charged was forty five lakhs rupees or less and the actual carpet area was within the limits prescribed in sub- clause (a) of clause (xv) of paragraph 4 below, was less than 50 per cent. of the total carpet area of all the apartments in the project, the recipient of the service, that is, the promoter shall be liable to pay such amount of tax on reverse charge basis as is equal to the difference between the tax payable on the service at the applicable rate but for the rate prescribed herein and the tax actually paid at the rate prescribed herein”;</p>
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- e. in item (vi) in column (3), after the figures “2017”, the words, brackets, and figures “other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if)above” shall be inserted’;
- f. in item (xii) in column (3), for the entry, the following entry shall be substituted, namely: - “(xii) Construction services other than(i), (ia), (ib), (ic), (id), (ie), (if),(iii), (iv), (v), (va), (vi), (vii), (viii), (ix), (x) and (xi) above.

Explanation. - For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if)in column (3) shall attract State tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.”;

- (c) against serial number 16, in item (ii) in column (3), for the word, brackets and letters “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item(d) and sub-item (da)of item (v); and sub-item (c) of item (vi)”, the word, brackets figures and letters “ (i) (ia), (ib), (ic), (id), (ie)and (if)” shall be substituted;
- (d) after serial number 38 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"39.	Chapter 99	<p>Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub- section 4 of section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), as prescribed in Notification No. (07 / 2019) FD 48 CSL 2017, dated 29.03.2019.</p> <p>Explanation. -</p> <p>This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this Notification.</p>	9	-";

(iii) in paragraph 2, for the words, brackets, letters and figures "sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)," the word, brackets, letter sand figures " (i) (ia), (ib), (ic), (id), (ie)and (if)" shall be substituted;

(iv) after paragraph 2, the following paragraph shall be inserted, namely, -

"2A. Value of supply of service by way of transfer of development rights or FSI (including additional FSI) by a person to the promoter against consideration in the form of commercial or residential apartments in a project shall be deemed to be equal to the value of service of construction of similar commercial or residential apartments charged by the promoter in accordance with paragraph 2 from the independent buyers, other than the person transferring the development rights or FSI, nearest to the date on which such development rights or FSI(including additional FSI) is transferred to the promoter."

(v) in paragraph 4 relating to Explanation, after clause (xii), the following clauses shall be inserted, namely: -

"(xiii) an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely- (a) part of supply of construction of which has time of supply on or before the 31st March, 2019and (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;

(xiv) the term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);

(xv) the term "project" shall mean a real estate project or a residential real estate project;

(xvi) the term "affordable residential apartment" shall mean, -

- (a) a residential apartment in a project which commences on or after 1st April, 2019,or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause, -

- (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;
- (ii) Gross amount shall be the sum total of; -
 - A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No. 3 in the Table;

- B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and
 - C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.;
- (b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.”
- (xvii) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016);
- (xviii) the term “real estate project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016(Central Act 16 of 2016);
- (xix) the term “residential real estate project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.
- (xx) the term “ongoing project” shall mean a project which meets all the following conditions, namely-
- (a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:-
 - (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (Central Act 20 of 1972); or
 - (ii) a chartered engineer registered with the Institution of Engineers (India); or
 - (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.
 - (b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub- clause (a) above that construction of the project has started on or before the 31st March, 2019;
 - (c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;
 - (d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.

Explanation.-For the purpose of sub- clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019.

- (xxi) "commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;
- (xxii) "development works" means the external development works and internal development works on immovable property;
- (xxiii) "external development works" includes roads and road systems landscaping, water supply, **sewage** and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;
- (xxiv) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational

health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;

(xxv) the term "competent authority" as mentioned in definition of "commencement certificate" and "residential apartment", means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(xxvi) The term "carpet area" shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016;

(xxvii) the term "Real Estate Regulatory Authority" shall mean the Authority established under sub-section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016) by the Central Government or State Government;

(xxviii) "project which commences on or after 1st April, 2019" shall mean a project other than an ongoing project;

(xxix) "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(xxx) "Commercial apartment" shall mean an apartment other than a residential apartment;

(xxxi) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built;

2. This Notification shall come into force with effect from the 1st day of April, 2019.

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

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c),
Finance Department [C.T-1].

Annexure I

Real estate project (REP) other than Residential Real estate project (RREP)

Input tax credit attributable to construction of residential portion in areal estate project (REP) other than residential real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

(a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - T_e$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
- (ii) T_e is the eligible ITC attributable to (a) construction of commercial portion and (b) construction of residential portion, in the REP which has time of supply on or before 31st March, 2019;

- (b) Te shall be calculated as under:

$$Te = Tc + Tr$$

Where, -

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = T * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$ and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$Tr = T * F_1 * F_2 * F_3 * F_4$$

Where, -

$$F_1 = \frac{\text{Carpet area of residential apartments in REP}}{\text{Total carpet area of commercial and residential apartments in the REP}}$$

$$F_2 = \frac{\text{Total carpet area of residential apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential apartment in REP}}$$

$$F_3 = \frac{\text{Such Value of supply of construction of residential apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019}}{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}$$

(F3 is to account for percentage invoicing of booked residential apartments)

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31st March, 2019}}$$

Illustration: where one- fifth (twenty percent) of the construction has been completed, F_4 shall be $100 \div 20 = 5$.

Explanation: “% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

- (c) A registered person shall have the option to calculate ‘Te’ in the manner prescribed below instead of the manner prescribed in (b) above,-

Te shall be calculated as under:

$$Te = Tc + T1 + Tr$$

Where, -

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = T3 * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$;

Wherein

$$T3 = T - (T1 + T2)$$

T1 = ITC attributable exclusively to construction of commercial portion in the REP

T2 = ITC attributable exclusively to construction of residential portion in the REP

and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31.03.2019 and which shall be calculated as under,

$$Tr = (T3 + T2) * F_1 * F_2 * F_3 * F_4$$

or

$$Tr = (T - T1) * F_1 * F_2 * F_3 * F_4$$

- (d) The amounts ‘Tx’ and ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(e) Where, T_x is positive, i.e. $T_e < T$, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and T_e . Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST ITC- 03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

(f) Where T_x is negative, i.e. $T_e > T$, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between T_e and T .

(g) The registered person may calculate T_c and utilize credit to the extent of T_c for payment of tax on commercial apartments, till the complete accounting of T_x is carried out and submitted.

(h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to T_x shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F_4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -

(a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31st March, 2019 may be denoted as T_e which shall be calculated as under,

$$T_e = T_c + T_r$$

Where, -

T_c is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$T_c = T_n \times (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$ and

T_r is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$T_r = T_n \times F_1 \times F_2 \times F_3$$

Where, -

T_n = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of REP

F_1 , F_2 and F_3 shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of T_e .

(c) The amount ‘ T_e ’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, T_e shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 percent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;

- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 percent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 percent. of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 percent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl. No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C2 * C5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C7 * C8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	sqm
11	Percentage completion as on 01.04.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C12 * C3$	2800	sqm
14	Value of booked residential apartments	$C5 * C12$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	4.8	crore
17	ITC to be reversed on transition, $T_x = T - T_e$			
18	Eligible ITC (Te) = $T_c + T_r$			
19	T (*see notes below)		1	crore
20	$T_c = T \times (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$	$C19 * (C9 / C10)$	0.125	crore
21	$T_r = T \times F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.200	
25	F4	$1 / C11$	5	
26	$T_r = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	0.467	crore
27	Eligible ITC (Te) = $T_c + T_r$	$C26 + C20$	0.592	crore
28	ITC to be reversed on transition, $T_x = T - T_e$	$C19 - C27$	0.408	crore
* Note:- 1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs. 2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.				

Illustration 2:

Sl No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C2 * C5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C7 * C8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	sqm
11	Percentage completion (Pc) as on 01.04.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C12 * C3$	2800	sqm
14	Value of booked residential apartments	$C5 * C12$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	14.4	crore
17	ITC to be reversed on transition, $Tx = T - Te$			
18	Eligible ITC (Te) = $Tc + Tr$			
19	T (*see notes below)		1	crore
20	$Tc = T \times$ (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP)	$C19 * (C9 / C10)$	0.125	crore
21	$Tr = T \times F1 \times F2 \times F3 \times F4$			
22	$F1$	$C4 / C10$	0.875	
23	$F2$	$C13 / C4$	0.533	
24	$F3$	$C16 / C14$	0.600	
25	$F4$	$1 / C11$	5	
26	$Tr = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	1.400	crore
27	Eligible ITC (Te) = $Tc + Tr$	$C26 + C20$	1.525	crore
28	ITC to be reversed/ taken on transition, $Tx = T - Te$	$C19 - C27$	-0.525	crore
29	Tx after application of cap on % invoicing vis-a-vis Pc			
30	% completion		20%	
31	% invoicing		60%	
32	% invoicing after application of cap($Pc + 25\%$)	$C11 + 25\%$	45%	
33	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C32$	10.80	crore
34	$F3$ after application of cap	$C33 / C14$	0.45	
35	$Tr = T \times F1 \times F2 \times F3 \times F4$ (after application of cap)	$C19 * C22 * C23 * C34 * C25$	1.05	crore
36	Eligible ITC (Te) = $Tc + Tr$ (after application of cap)	$C20 + C35$	1.18	crore
37	ITC to be reversed / taken on transition, $Tx = T - Te$ (after application of cap)	$C19 - C36$	-0.18	crore
38	Tx after application of cap on % invoicing vis-a-vis Pc and payment realisation			
39	% invoicing after application of cap($Pc + 25\%$)		45%	
40	Total value of supply of residential apartments having t.o.s. prior to transition	$C33$	10.80	crore
41	Consideration received		8.00	crore
42	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$8 \text{ cr} + 25\% \text{ of } 8 \text{ Cr}$	10.00	crore
43	$F3$ after application of both the caps	$C42 / C14$	0.42	
44	$Tr = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C19 * C22 * C23 * C43 * C25$	0.97	
45	Eligible ITC (Te) = $Tc + Tr$ (after application of both the caps)	$C20 + C44$	1.10	
46	ITC to be reversed / taken on transition, $Tx = T - Te$ (after application of both the caps)	$C19 - C45$	-0.10	crore
<p>* Note:-</p> <p>1. The value of T at $C19$ has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Annexure II
Residential Real estate project (RREP)

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay State tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - T_e$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
- (ii) T_e is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31st March, 2019;
- (b) T_e shall be calculated as under:
 $T_e = T * F_1 * F_2 * F_3 * F_4$
 Where, -

$$F_1 = \frac{\text{Carpet area of residential and commercial apartments in the RREP}}{\text{Total carpet area of apartments in the RREP}}$$

(In case of a Residential Real Estate Project, value of “F1” shall be 1.)

$$F_2 = \frac{\text{Total carpet area of residential and commercial apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential and commercial apartment in the RREP}}$$

$$F_3 = \frac{\text{Such value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019}}{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019}}$$

(F3 is to account for percentage invoicing of booked residential apartments)

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31st March, 2019}}$$

Illustration: where one- fifth (twenty percent) of the construction has been completed, F_4 shall be $100 \div 20 = 5$.

Explanation: “% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

(c) The amounts ‘Tx’ and ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(d) Where, Tx is positive, i.e. $T_e < T$, the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and T_e . Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST ITC- 03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

(e) Where, Tx is negative, i.e. $T_e > T$, the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between T_e and T.

(f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F_4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31st March, 2019 may be denoted as T_e which shall be calculated as under,

$$T_e = T_n * F_1 * F_2 * F_3$$

Where, -

T_n = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of residential and commercial apartments in the RREP.

F_1 , F_2 and F_3 shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of T_e .

(c) The amount ‘ T_e ’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 percent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent. of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 per cent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl No	Details of a residential project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 01.04.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C3 * C7$	5600	sqm
9	Value of booked residential apartments	$C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C10$	9.6	crore
12	ITC to be reversed on transition, Tx= T- Te			
13	Eligible ITC (Te)=T x F1 x F2 x F3 x F4)			
14	T (*see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.2	
18	F4	$1 / C6$	5	
19	Eligible ITC (Te)=T x F1 x F2 x F3 x F4)	$C14 * C15 * C16 * C17 * C18$	0.8	crore
20	ITC to be reversed on transition, Tx= T- Te	$C14 - C19$	0.2	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Illustration 2:

Sl No	Details of a residential project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 01.04.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C3 * C7$	5600	sqm
9	Value of booked residential apartments	$C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C10$	28.8	crore
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$			
14	T (*see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.6	
18	F4	$1 / C6$	5	
19	Eligible ITC (T_e) = $T \times F1 \times F2 \times F3 \times F4$	$C14 * C15 * C16 * C17 * C18$	2.4	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	-1.4	crore
21	T_x after application of cap on % invoicing vis-a-vis P_c			
22	% completion		20%	
23	% invoicing		60%	
24	% invoicing after application of cap ($P_c + 25\%$)	$C6 + 25\%$	45%	
25	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C24$	21.60	crore
26	F3 after application of cap	$C25 / C9$	0.45	
27	$T_e = T \times F1 \times F2 \times F3 \times F4$ (after application of cap)	$C14 * C15 * C16 * C26 * C18$	1.80	crore
28	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of cap)	$C14 - C27$	-0.80	crore
29	T_x after application of cap on % invoicing vis-a-vis P_c and payment realisation			
30	% invoicing after application of cap ($P_c + 25\%$)		45%	
31	Total value of supply of residential apartments having t.o.s. prior to transition	$C25$	21.60	crore
32	consideration received		16.00	crore
33	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$16 \text{ cr} + 25\% \text{ of } 16 \text{ Cr}$	20.00	crore
34	F3 after application of both the caps	$C33 / C9$	0.42	
35	$T_e = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C14 * C15 * C34 * C26 * C18$	1.67	
36	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of both the caps)	$C14 - C35$	-0.67	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Annexure III**Illustration 1:**

A promoter has procured following goods and services [other than capital goods and services by way of grant of development rights, long term lease of land or FSI] for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	% age of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	Cement	15	N
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	Y

In this example, the promoter has procured 80 per cent. of goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on cement at the applicable rates on reverse charge basis.

Illustration 2:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	% age of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	Cement	15	Y
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	N
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	N

In this example, the promoter has procured 80 per cent. of goods and services including cement from a GST registered person. However, he has procured paints, aluminium windows, ply and commercial wood etc. from an unregistered supplier. Hence at the end of financial year, the promoter is not required to pay GST on inputs on reverse charge basis.

Illustration 3:

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	% age of input goods and services received during the financial year	Whether inputs procured from registered supplier? (Y/ N)
1	Sand	10	N
2	Cement	15	N
3	Steel	15	Y
4	Bricks	10	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows	15	N
9	Ply, commercial wood	10	N

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered person. However, he has procured sand, cement and aluminium windows, ply and commercial wood etc. from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfil his tax liability on the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at the applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent., the promoter shall pay tax @ 18 per cent. under RCM.

Annexure IV**FORM**

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the 10th of May, 2019)

Reference No. _____

Date _____

To _____

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

Declaration

1. I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under :

I shall pay tax on construction of the apartments: (put (✓) in appropriate box)	At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be	At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be
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2. I understand that this is a onetime option, which once exercised, shall not be allowed to be changed.
3. I also understand that invoices for supply of the service can be issued during the period from 1st April 2019 to 10th May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature _____
Name _____
Designation _____

Place _____
Date _____

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

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c),
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಏಪ್ರಿಲ್ ೨೭, ೨೦೧೯ (ವೈಶಾಖ ೭, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೩೨೫
Part-IVA	Bengaluru, Saturday, April 27, 2019 (Vaisakha 7, Shaka Varsha 1940)	No. 325

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 48 CSL 2017, Bengaluru, dated: 27.04.2019

In the Government of Karnataka Notification (3/2019) No. FD 48 CSL 2017, dated the 29th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.263, dated the 30th March, 2019, -

- (a) at page 3,
in line 13, in column (5) of the table, for "tax" read "State tax"; and
in line 16, in column (5) of the table, for "eighteen" read "nine".
- (b) at page 18, in line 26, for "18" read " 18 (9 +9)".

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

NETRAPRABHA M. DHAYAPULE

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೦೪, ೨೦೧೯ (ಭಾದ್ರಪದ ೧೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೭೪೩
Part-IVA	Bengaluru, Wednesday, September 04, 2019 (Bhadrapada 13, Shaka Varsha 1940)	No. 743

FINANCE SECRETARIAT

CORRIGENDUM

No. FD 48 CSL 2017, Bengaluru, dated 04/09/2019

In the Government of Karnataka Notification (03/2019) No. FD 48 CSL 2017, dated the 29th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.263, dated the 29th March, 2019, -

- (a) at page 10, in line 04, for “FORM GST ITC - 03” read “FORM GST DRC-03”; and
- (b) at page 14, in line 14, for “FORM GST ITC - 03” read “FORM GST DRC-03”.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೬೪
Part-IVA	Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	No. 264

FINANCE SECRETARIAT

NOTIFICATION (04/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 29.03.2019

In exercise of the powers conferred by sub-section (1) of section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (12/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.602, dated the 29th June, 2017, namely:-

In the said Notification, -

(i) in the opening paragraph, for the words, brackets and figures “sub-section (1) of section 11” the words, brackets and figures “, sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148,” shall be substituted;

(ii) in the Table, -

(a) after serial number 41 and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“41A	Heading 9972	Service by way of transfer of development rights or FSI (including additional FSI) on or after 01.04.2019 for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. The amount of GST	Nil	Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain unsold on the date of issuance of completion certificate, or first occupation of the project, as the case may be, as per the following formula; - (GST payable on TDR or FSI(including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein) *(carpet area of the residential apartments in the project which remain un- booked or un-sold on the date of issuance of completion certificate or first occupation/ Total carpet area of the residential apartments in the project)

		<p>exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>(GST payable on TDR or FSI(including additional FSI) or both for construction of the project)*(carpet area of the residential apartments in the project / Total carpet area of the residential and commercial apartments in the project)</p>		<p>Provided further that tax payable in terms of the first proviso hereinabove shall not exceed 0.5% of the value in case of affordable residential apartments and 2.5% of the value in case of residential apartments other than affordable residential apartments remaining unsold on the date of issuance of completion certificate or first occupation</p> <p>The liability to pay State tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier.</p>
41B	Heading 9972	<p>Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01.04.2019, for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>(GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the</p>	Nil	<p>Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which remain unsold on the date of issuance of completion certificate, or first occupation of the project, as the case may be, as per the following formula; -</p> <p>(GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project) but for the exemption contained herein) *(carpet area of the residential apartments in the project which remain un- booked or unsold on the date of issuance of completion certificate or first occupation/ Total carpet area of the residential apartments in the project)</p> <p>Provided further that tax payable in terms of the first proviso hereinabove shall not exceed 0.5%of the value in case of affordable residential apartments and 2.5% of the value in case of residential apartments other than affordable residential apartments remaining unsold on the date of issuance of completion certificate or first occupation.</p> <p>The liability to pay State tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.</p>

		project) *(carpet area of the residential apartments in the project / Total carpet area of the residential and commercial apartments in the project).		
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(iii) After paragraph 1, the following paragraphs shall be inserted, namely, -

“1A. Value of supply of service by way of transfer of development rights or FSI by a person to the builder/developer against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the builder/developer from the independent buyers nearest to the date on which such development rights or FSI is transferred to the builder/developer.

1B. Value of portion of residential or commercial apartments remaining un-sold on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the builder/developer nearest to the date of issuance of completion certificate or first occupation, as the case may be.”

(iv) in paragraph 3 relating to Explanation, after clause (iv), the following clause shall be inserted, namely: -

“(v) The term “apartment” shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.

(vi) The term “affordable residential apartment” shall have the same meaning as assigned to it in the Notification (11/2017) No.FD 48 CSL 2017, dated 29/06/2017, published in Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated:29/06/2017, as amended.

(vii) The term “promoter” shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.

(viii) The term “project” shall mean a real estate project or a residential real estate project.

(ix) the term “real estate project (REP)” shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.

(x) The term “residential real estate project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP;

(xi) The term “carpet area” shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.

(xii) an apartment booked on or before 31.03.2019 shall mean an apartment which meets all the following three conditions, namely- (a) part of supply of construction of which has time of supply on

or before 31.03.2019 and (b) at least one instalment on or before 31.03.2019 and (c) an allotment letter or sale agreement or similar other document evidencing booking of the apartment has been issued on or before 31.03.2019.”

2. This Notification shall come into force on the 1st day of April, 2019.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೬೫
Part-IVA	Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	No. 265

FINANCE SECRETARIAT

NOTIFICATION (05/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 29.03.2019

In exercise of the powers conferred by sub-section (3) of Section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (13/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.603, dated the 29th June, 2017, namely:-

In the said Notification, -

(i) in the Table, after serial number:5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5B	Services supplied by any person by way of transfer of development rights or FSI (including additional FSI) for construction of a project by a promoter.	Any person	Promoter;
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter;

(ii) in the Explanation, after clause (g), the following clause shall be inserted, namely: -

“(h) The term “apartment” shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.

(i) “Promoter” shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.

(j) the term “project” shall mean a real estate project (REP) or a residential real estate project (RREP);

(k) “Real estate project (REP)” shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.

(l) the term “residential real estate project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP.”

2. This notification shall come into force with effect from 1st of April, 2019.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೬೬
Part-IVA	Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	No. 266

FINANCE SECRETARIAT

NOTIFICATION (06/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 29.03.2019

In exercise of the powers conferred by Section 148 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 following classes of registered persons, namely,

- (i) a promoter who receives development rights or FSI (including additional FSI) on or after 01.04.2019 for construction of a project against consideration payable or paid by him, wholly or partly, in the form of construction service of commercial or residential apartments in the project or in any other form including in cash;
- (ii) a promoter who receives long term lease of land on or after 01.04.2019 for construction of residential apartments in a project against consideration payable or paid by him, in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) ;

as the registered persons in whose case the liability to pay State tax on, -

- (a) the consideration paid by him in the form of construction service of commercial or residential apartments in the project, for supply of development rights or FSI(including additional FSI);
- (b) the monetary consideration paid by him, for supply of development rights or FSI(including additional FSI) relatable to construction of residential apartments in project;
- (c) the upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid by him for long term lease of land relatable to construction of residential apartments in the project; and
- (d) the supply of construction service by him against consideration in the form of development rights or FSI(including additional FSI), -

shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.

2. *Explanation:*

- (i) The term “apartment” shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.
- (ii) The term “promoter” shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.
- (iii) the term “project” shall mean a real estate project (REP) or a residential real estate project (RREP);
- (iv) “Real estate project” shall have the same meaning as assigned to it in the Real Estate (Regulation and Development) Act, 2016.”
- (v) the term “residential real estate project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP.
- (vi) the term “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.
- (vii) Tax on services covered by sub-para (i) and (ii) of paragraph 1 above is required to be paid under RCM in accordance with Notification (13/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.603, dated the 29th June, 2017.

3. This notification shall come into force on the 1st day of April, 2019.

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

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c),
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೬೭
Part-IVA	Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	No. 267

FINANCE SECRETARIAT

NOTIFICATION (07/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 29.03.2019

In exercise of the powers conferred by sub-section (4) 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 notifies that the registered person specified in column (3) of the table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both:-

Table

Sl. No.	Category of supply of goods and services	Recipient of goods and services
(1)	(2)	(3)
1	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)] which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in Notification (11/ 2017) No.FD 48 CSL 2017, dated 29.06.2017, at items (i), (ia), (ib), (ic), (id), (ie) and (if) against serial number 3 in the Table, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated the 29 th June, 2017, as amended.	Promoter
2	Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in Notification (11/ 2017) No.FD 48 CSL 2017, dated 29.06.2017, at items (i), (ia), (ib), (ic), (id), (ie) and (if) against serial number 3 in the Table, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated the 29 th June, 2017, as amended.	Promoter

3	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed in Notification (11/ 2017) No.FD 48 CSL 2017, dated 29.06.2017, at items (i), (ia), (ib), (ic), (id), (ie) and (if) against serial number 3 in the Table, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated the 29 th June, 2017, as amended.	Promoter
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Explanation. - For the purpose of this Notification, -

(i) "Promoter" shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016;

(ii) "Project" shall mean a real estate project (REP) or a residential real estate project (RREP);

(iii) "Real estate project" shall have the same meaning as assigned to it in the Real Estate (Regulation and Development) Act, 2016."

(iv) "Residential real estate project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP.

(v) the term "floor space index (FSI)" shall mean the ratio of building's total floor area (gross floor area) to the size of the piece of land upon which it is built.

2. This Notification shall come into force with effect from 1st of April, 2019.

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

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c),
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೬೮
Part-IVA	Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	No. 268

FINANCE SECRETARIAT

NOTIFICATION (08/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 29.03.2019

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 makes the following further amendments in the Government of Karnataka Notification (01/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.591, dated the 29th June, 2017, namely:-

In the said Notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), as prescribed in Notification 07/2019 No. FD 48 CSL 2017, dated 29.03.2019.</p> <p>Explanation. -</p> <p>(i) "Promoter" shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016.</p> <p>(ii) "project" shall mean a real estate project (REP) or a Residential Real Estate Project (RREP);</p> <p>(iii) "Real estate project (REP)" shall have the same meaning as assigned to it in Real Estate (Regulation and Development) Act, 2016;</p> <p>(iv) "Residential real estate project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP."</p>

		(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.
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2. This Notification shall come into force with effect from 1st of April, 2019.

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

NETRAPRABHA M.DHAYAPULE
Under Secretary to Government (I/c),
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಮಾರ್ಚ್ ೩೦, ೨೦೧೯ (ಚೈತ್ರ ೦೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೬೯
Part-IVA	Bengaluru, Saturday, March 30, 2019 (Chitra 09, Shaka Varsha 1940)	No. 269

FINANCE SECRETARIAT

NOTIFICATION (09/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 29.03.2019

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (herein after referred to as the "said Act"), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Government of Karnataka Notification (02/2019) FD 48 CSL 2017 dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.222 dated the 7th March, 2019, namely:-

In the said notification, -

(i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely: -

"8.Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.";

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely: -

"(iii) the Karnataka Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification."

2. This notification shall come into force on the 1st day of April, 2019.

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

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಮೇ ೧೦, ೨೦೧೯ (ವೈಶಾಖ ೨೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೩೬೭
Part-IVA	Bengaluru, Friday, May 10, 2019 (Vaisakha 20, Shaka Varsha 1940)	No. 367

FINANCE SECRETARIAT

NOTIFICATION (10/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 10.05.2019

In exercise of the powers conferred by sub-Sections (1), (3) and (4) of Section 9, sub-Section (1) of Section 11, sub-Section (5) of Section 15, sub-section (1) of section 16 and section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Government of Karnataka Notification (11/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated the 29th June, 2017, namely:-

In the said Notification, -

- in the Table, against serial number 3, in items (ie) and (if), in the entry in column (5), the figures and letters "10th", wherever they appear, shall be substituted by the figures and letters "20th";
- in Annexure IV, the figures and letters "10th", wherever they appear, shall be substituted by the figures and letters "20th".

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

NETRAPRABHA M. DHAYAPULE

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜುಲೈ ೩, ೨೦೧೯ (ಆಷಾಢ ೧೨, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೫೬೩
Part-IVA	Bengaluru, Wednesday, July 3, 2019 (Ashada 12, Shaka Varsha 1940)	No. 563

FINANCE SECRETARIAT

NOTIFICATION (11/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 03.07.2019

In exercise of the powers conferred by section 55 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 specifies retail outlets established in the departure area of an International Airport, beyond the immigration counters, making tax free supply of goods to an outgoing International Tourist, as class of persons who shall be entitled to claim refund of applicable State tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Karnataka Goods and Services Tax Rules, 2017.

Explanation. -For the purposes of this Notification, the expression “outgoing International Tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This Notification shall be deemed to have come into force with effect from the 1st day of July, 2019.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜುಲೈ 31, 2019 (ಶ್ರಾವಣ 9, ಶಕ ವರ್ಷ 1940)	ನಂ. 681
Part-IVA	Bengaluru, Wednesday, July 31, 2019 (Shravana 9, Shaka Varsha 1940)	No. 681

FINANCE SECRETARIAT

NOTIFICATION (12/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 31/07/2019

In exercise of the powers conferred by Section 55 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 (01/2017) No.FD 48 CSL 2017 dated the 29th June, 2017, published in the Karnataka Gazette Extraordinary, Part-IVA, No.591, dated the 29th June, 2017, namely:-

In the said Notification, -

(a) in Schedule I - 2.5%,

(i) after S. No. 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation</i> : For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles."
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(ii) after S. No. 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"234B	8504	Charger or charging station for Electrically operated vehicles";
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(b) in Schedule II - 6%, S. Nos. 206 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%, against S. No. 375, in the entry in column (3), after the words "inductors", the words " , other than charger or charging station for Electrically operated vehicles" shall be inserted.

2. This notification shall come into force with effect from the 1st August, 2019.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜುಲೈ ೩೧, ೨೦೧೯ (ಶ್ರಾವಣ ೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೬೮೨
Part-IVA	Bengaluru, Wednesday, July 31, 2019 (Shravana 9, Shaka Varsha 1940)	No. 682

FINANCE SECRETARIAT

NOTIFICATION (13/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 31/07/2019.

In exercise of the powers conferred by sub-section (1) of Section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (12/2017) No.FD 48 CSL 2017 dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.602, dated the 29th June, 2017, namely:-

In the said Notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely: -

(3)
(aa) to a local authority, an electrically operated vehicle meant to carry more than twelve passengers; or
<i>Explanation:</i> For the purposes of this entry, "Electrically operated vehicles" means vehicles falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles.

2. This notification shall come into force with effect from 1st of August, 2019.

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

K. SAVITHRAMMA

Under Secretary to Government,
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೩೦, ೨೦೧೯ (ಅಶ್ವಯುಜ ೦೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೨೦
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 820

FINANCE SECRETARIAT

NOTIFICATION (14/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

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 makes the following further amendments in the Government of Karnataka Notification (01/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No. 591, dated the 29th June, 2017, namely:-

In the said notification, -

A. in Schedule I - 2.5%, -

- (i) S. No. 33A and the entries relating thereto shall be omitted;
- (ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely: -
“iii. Marine Fuel 0.5% (FO)”;
- (iii) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;
- (iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“234C	8509	Wet grinder consisting of stone as grinder”;
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- (v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, -

- (i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely: -

“80AA	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods”;
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- (ii) S. No. 201A and the entries relating thereto shall be omitted;
- (iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

“205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604

205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self-propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing;

(iv) against S. No. 231B, in column (3), after the words "Slide fasteners", the words "and parts thereof", shall be inserted;

C. in Schedule III - 9%, -

- (i). against S. No. 24A, in column (3), after the words "coconut water", the words "and caffeinated beverages" shall be inserted;
- (ii). against S. No. 108, in column (3), after the words "other closures, of plastics", the brackets, words, letters and figures "(except the items covered in Sl. No. 80AA in Schedule II)", shall be inserted;
- (iii). in S. No. 400, for the entry in column (3), the entry, "Following motor vehicles of length not exceeding 4000 mm, namely: -
 - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
 - (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department", shall be substituted;
- (iv). S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV - 14%, -

- (i). after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely: -

"12A.	22029990	Caffeinated Beverages";
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E. in Schedule V - 1.5%, -

- (i) S. No. 3 and the entries relating thereto shall be omitted;
- (ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI - 0.125%, -

- (i) in S. No. 2, for the entry in column (3), the entry, "precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport", shall be substituted;
- (ii) S. No. 2A and the entries relating thereto shall be omitted;
- (iii) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport", shall be substituted;
- (iv) S. No. 4 and the entries relating thereto, shall be omitted;

2. This notification shall come into force on the 1st day of October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ 30, 2019 (ಅಶ್ವಯುಜ 08, ಶಕ ವರ್ಷ 1940)	ನಂ. 821
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 821

FINANCE SECRETARIAT

NOTIFICATION (15/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-sections (1) of Section 11 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 (02/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No. 592, dated the 29th June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

- (i) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57A	0813	Tamarind dried";
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- (ii) after S. No. 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"114C	46	Plates and cups made up of all kinds of leaves/flowers/bark";
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2. This notification shall come into force on the 1st October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೩೦, ೨೦೧೯ (ಅಶ್ವಯುಜ ೦೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೨೨
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 822

FINANCE SECRETARIAT

NOTIFICATION (16/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-section (1) 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 amendments in the of the Government of Karnataka Notification (03/2017) No.FD 48 CSL 2017, dated the 29th June, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 593, dated the 29th June, 2017, namely:-
In the said notification,-

(I) in the TABLE, in column (3), after item (5), the following item shall be inserted, namely: -

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

(II) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted at the end, namely: -

“**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated for disposal.”.

2. This notification shall come into force on the 1st October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೩೦, ೨೦೧೯ (ಅಶ್ವಯುಜ ೦೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೨೩
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 823

FINANCE SECRETARIAT

NOTIFICATION (17/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-section (1) of Section 11 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 amendments in the Government of Karnataka Notification (26/2018) No.FD 48 CSL 2017, dated the 31st December, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1561, dated the 31st December, 2018, namely:-

In the said notification, -

- (i) for the word “gold”, wherever it occurs, the words and symbols, “gold/silver/platinum”, shall be substituted;
 - (ii) in the opening paragraph, for the words and figures, “heading 7108”, the words and figures, “Chapter 71”, shall be substituted;
 - (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: —
“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).”;
2. This notification shall come into force on the 1st October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ 30, 2019 (ಅಶ್ವಯುಜ 08, ಶಕ ವರ್ಷ 1940)	ನಂ. 824
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 824

FINANCE SECRETARIAT

NOTIFICATION (18/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of Section 11, sub-section (1) of Section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (herein after referred to as the "said Act"), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Government of Karnataka Notification (02/2019) No.FD 48 CSL 2017, dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 222, dated the 7th March, 2019, namely:-
In the said notification, -

(I) In the Annexure

(i) after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

"2A.	2202 10 10	Aerated Water";
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This notification shall come into force on the 1st October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ 30, 2019 (ಅಶ್ವಯುಜ 08, ಶಕ ವರ್ಷ 1940)	ನಂ. 825
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 825

FINANCE SECRETARIAT

NOTIFICATION (19/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-section (1) of Section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, all the goods supplied to the Food and Agriculture Organization for execution of projects listed in the Annexure appended to this notification, from whole of the State Tax leviable thereon under section 9 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Agriculture and Farmers Welfare certifies, (i) the quantity and description of the goods; and (ii) that the said goods are intended for the purpose of use in execution of said projects and recommends the grant of exemption to the goods;

ANNEXURE

- (1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems,
- (2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.

2. This notification shall come into force on the 1st October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೩೦, ೨೦೧೯ (ಅಶ್ವಯುಜ ೦೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೨೬
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 826

FINANCE SECRETARIAT

NOTIFICATION (20/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-sections (1), (3) and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the Government of Karnataka Notification (11/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated the 29th June, 2017, namely:-

In the said notification, -

- (i) in the Table, -
 (a) against serial number 7, for the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely, -

(3)	(4)	(5)
“(i) Supply of ‘hotel accommodation’ having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6	-
(ii) Supply of ‘restaurant service’ other than at ‘specified premises’	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation (iv)</i>]
(v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation (iv)</i>]
(vi) Accommodation, food and beverage services other than (i) to (v) above Explanation: (a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry. (b) This entry covers supply of 'restaurant service' at 'specified premises' (c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent. (d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'. (e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.	9	-";

- (b) against serial number 10, in column (2), after the word "vehicles", the words "with operators" shall be inserted;
- (c) against serial number 10, in column (3), in item (iii), the words "or without" shall be omitted;
- (d) against serial number 15, in column (3), item (iv) and the entries relating thereto in column (4) and (5) shall be omitted;
- (e) against serial number 15, in column (3), in item (vii), the brackets and words ", (iv)" shall be omitted;
- (f) against serial number 17, in column (2), the figures and words ", with or" shall be omitted;
- (g) against serial number 17, in column (3), item (v) and (vii) and the entries relating thereto in column (4) and (5) shall be omitted;

- (h) against serial number 17, in column (3), for item (viii), the following shall be substituted;

(3)
“(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (vii) above.”

- (i) against serial number 21, after item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	6	-”;

- (j) against serial number 21, in column (3), in item (ii), for the brackets and words “(i) above”, the brackets and words “(i) and (ia) above” shall be substituted;
- (k) against serial number 24, in column (2), after the numbers “9986”, the brackets, words and figures “(Support services to agriculture, hunting, forestry, fishing, mining and utilities)” shall be inserted;
- (l) against serial number 24, in column (3), in item (ii), for the words “Service of”, the words “Support services to” shall be substituted;
- (m) against serial number 26, in column (3), in item (i), in clause (c), after the words “products”, the figures and words “, other than diamonds,” shall be inserted;
- (n) against serial number 26, in column (3), after item (ia) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975);	0.75	-
(ic) Services by way of job work in relation to bus body building;	9	-
(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	6	-”;

- (o) against serial number 26, in column (3), in item (iv), after the brackets, words and figures “(ia),”, the brackets, words and figures “(ib), (ic), (id),” shall be inserted;
- (ii) in the paragraph 2A, the word “registered” shall be omitted;
- (iii) in paragraph 4 relating to explanation, after clause (xxxi), the following clauses shall be inserted, namely:-

“(xxxii) ‘Restaurant service’ means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) ‘Outdoor catering’ means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) 'Hotel accommodation' means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) 'Declared tariff' means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) 'Specified premises' means premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”.

(iv) in the 'Annexure: Scheme of Classification of Services', annexed to the notification, -

- (a) against serial number 119 to 124, in column (4), for the words “with or without”, wherever they occur, the word “with” shall be substituted;
- (b) against serial number 232 to 240, in column (4), for the words “with or without”, wherever they occur, the word “without” shall be substituted.”.

2. This notification shall come into force with effect from the 1st day of October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೩೦, ೨೦೧೯ (ಅಶ್ವಯುಜ ೦೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೨೭
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 827

FINANCE SECRETARIAT

NOTIFICATION (21/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-section (1) of Section 11 of the Karnataka Goods and Services Tax Act, 2017 (12 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (12/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.602, dated the 29th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) against serial number 7, in the entry in column (3), for the words and brackets, “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year”, the following words, brackets and figures shall be substituted, namely, -

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)”;

(b) after serial number 9A and the entries relating thereto, the following shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“9AA	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.”;

(c) against serial number 14, in the entry in column (3), after the word ‘below’, the words ‘or equal to’ shall be inserted;

(d) against serial number 19A, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

(e) against serial number 19B, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

(f) after serial number 24A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"24B	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil";

(g) after serial number 29A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"29B	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil";

(h) against serial number 35, in the entry in column (3), after the entry (q), the entry "(r) Bangla Shasya Bima" shall be inserted;

(i) against serial number 45, in the entries in column (3), for the words and brackets "twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year", wherever they occur, the following words, brackets and figures shall be substituted, namely, -

"such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)";

(j) after serial number 82 and the entries relating thereto, the following shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"82A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil".

2. This notification shall come into force with effect from the 1st day of October, 2019.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೩೦, ೨೦೧೯ (ಅಶ್ವಯುಜ ೦೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೨೮
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 828

FINANCE SECRETARIAT

NOTIFICATION (22/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-section (3) 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 notification of the Government of Karnataka Notification (13/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.603, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"9"	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory. ”;

- (ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"9A"	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	Publisher located in the taxable territory: Provided that nothing contained in this entry shall apply where, - (i) the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in the form at Annexure I, within the time limit

			prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay central tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Central Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Central Goods and Service Tax Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option; (ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher. ”;
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- (iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying CGST @2.5%on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.”.

2. This notification shall come into force on the 1st day of October, 2019.

Annexure I**FORM
(9A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____

Date _____

To

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017 - Central Tax (Rate), dated the 28th June, 2017, supplied by me, under forward charge in accordance with section 9 (1) of CGST Act, and to comply with all the provisions of CGST Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____

Name _____

GSTIN _____

Place _____

Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

**Declaration
(9A of Table)**

I have exercised the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017-Central Tax (Rate) dated 28th June, 2017 under forward charge.

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

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೩೦, ೨೦೧೯ (ಅಶ್ವಯುಜ ೦೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೨೯
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 829

FINANCE SECRETARIAT

NOTIFICATION (23/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by Section 148 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 amendments in the Government of Karnataka Notification (4/2018) No. FD 48 CSL 2017, dated the 25th January, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.196, dated the 25th January, 2018, namely:-
After paragraph, the following explanation shall be inserted, namely: -

“Explanation.-

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.”.

2. This notification shall come into force with effect from the 1st day of October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೩೦, ೨೦೧೯ (ಅಶ್ವಯುಜ ೦೮, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೮೩೦
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 830

FINANCE SECRETARIAT

NOTIFICATION (24/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-section (4) 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 amendments in the Government of Karnataka Notification (7/2019) No. FD 48 CSL 2017, dated the 29th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.267, dated the 29th March, 2019, namely:-

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely: -

“Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 1st day of October, 2019.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ 30, 2019 (ಅಶ್ವಯುಜ 08, ಶಕ ವರ್ಷ 1940)	ನಂ. 831
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 831

FINANCE SECRETARIAT

NOTIFICATION (25/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-section (2) of Section 7 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 that the following activities or transactions undertaken by the Government, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

2. This notification shall come into force with effect from the 1st day of October, 2017.

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

K. SAVITHRAMMA

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ನವೆಂಬರ್ ೨೨, ೨೦೧೯ (ಮಾರ್ಗಶಿರ ೧, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೦೦೧
Part-IVA	Bengaluru, Friday, November 22, 2019 (Margashira 1, Shaka Varsha 1940)	No. 1001

FINANCE SECRETARIAT

NOTIFICATION (26/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 22.11.2019

In exercise of the powers conferred by sub-section (3) of Section 11 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the Government of Karnataka Notification (11/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 601, dated the 29th June, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

“Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).”

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

K. SAVITHRAMMA

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

In exercise of the powers conferred by sub-section (2) of Section 1 of the Karnataka Goods and Services Tax (Amendment) Act, 2019 (Karnataka Act 23 of 2019), the Government of Karnataka hereby appoints the 22nd day of October, 2019, as the date on which the provisions of Section 13 of the said Act, shall be deemed to have come into force.

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

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

PR-16

GOVERNMENT OF KARNATAKA

No. FD 48 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 31/12/2019.

NOTIFICATION (27/2019)

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 makes the following further amendments in the Government of Karnataka Notification (1/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.591, dated the 29th June, 2017, namely:-

In the said notification, -

A. in Schedule II - 6%, -

- (i) S. No. 80AA and the entries relating thereto shall be omitted;
- (ii) S. No. 171A and the entries relating thereto shall be omitted;

B. in Schedule III - 9%, after S. No. 163A and entries relating thereto, the following S. Nos. and entries shall be inserted namely: -

"163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
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163C

6305 32 00

Flexible intermediate bulk containers”.

2. This notification shall come into force on the 1st day of January, 2020.

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

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

PR-17

GOVERNMENT OF KARNATAKA

No. FD 48 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:31/12/2019

NOTIFICATION (28/2019)

In exercise of the powers conferred by Sub-Section (3) and Sub-Section (4) of Section 9, Sub-Section (1) of Section 11, Sub-Section (5) of Section 15 and Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification, (12/2017)No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.602, dated the 29th June, 2017, namely:-

In the said Notification, in the Table, against serial number 41, -

- (a) in column (3), for the figure “50”, at both the places where they occur, the figure “20 ” shall be substituted;
- (b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:
Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:
Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or

buyer or owner shall be jointly and severally liable to pay such amount of central tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the central tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall come into force with effect from the 1st day of January, 2020.

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

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

PR-18

GOVERNMENT OF KARNATAKA

No. FD 48 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 31/12/2019

NOTIFICATION (29/2019)

In exercise of the powers conferred by Sub-Section (3) 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, (13/2017)No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.603, dated the 29th June, 2017, namely:-

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Anybody-corporate located in the taxable territory.”.

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

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

PR-19

GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 03/01/2020.

NOTIFICATION (26/2019)

In exercise of the powers conferred by Section 128 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 amendment in the Government of Karnataka Notification (02/2018) No. FD 47 CSL 2017, dated the 23rd January, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.177, dated the 23rd January, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—