



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೧೯ ಸೆಪ್ಟೆಂಬರ್, ೨೦೨೫ (ಭಾದ್ರಪದ ೨೮, ಶಕವರ್ಷ ೧೯೪೭) BENGALURU, FRIDAY, 19 SEPTEMBER, 2025 (BHADRAPADA 28, SHAKAVARSHA 1947)	ನಂ. ೬೧೧ No. 611
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## GOVERNMENT OF KARNATAKA

No. FD 01 CPT 2025

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 12-09-2025

### NOTIFICATION

Whereas the draft of the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2025 was published as required by the sub-section (1) of section 33 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976 in Notification No: FD 01 CPT 2025 dated: 27.05.2025 in Part IV-A of the Karnataka Gazette dated: 28.05.2025, Inviting Objections and Suggestions from all persons likely to be affected within fifteen days from the date of its publication in the official gazette.

And whereas the said Gazette was made available to the public on 28<sup>th</sup> day of May 2025.

And whereas, no objections or suggestions received in this behalf on the above said gazette by the State Government.

Now, therefore in exercise of the powers conferred by the sub-section (1) of section 33 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976) the Government of Karnataka hereby makes the following rules further to amend the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976, namely:-

### RULES

**1. Title and commencement.-** (1) These rules may be called the Karnataka Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2025.

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

**2. Substitution of rule 27.-** In the Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976, for rule 27, the following shall be substituted, namely:-

**“27. Service of notice in certain circumstances.-** (1) Any decision, order, summons, notice or other communication, as the case may be, under the Act or the rules made thereunder shall be served by any one of the following methods, namely:-

(i) by giving or tendering it directly or by a messenger including a courier to the addressee or the person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the person; or

(ii) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or

(iii) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(iv) by making it available on the Departmental website or portal notified for the purpose; or

(v) by publication in a newspaper circulating in the locality in which the person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or

(vi) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.

(2) Every decision, order, summons, notice or any communication, as the case may be, shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-rule(1).

(3) When such decision, order, summons, notice or any communication, as the case may be, is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.”

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

(H.R.LALITHA)  
Under Secretary to Government,  
Finance Department(Exp-2&10).