



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೧ Part - I	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೧೮, ಮಾರ್ಚ್, ೨೦೨೨ (ಫಾಲ್ಗುಣ, ೨೭, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, FRIDAY, 18, MARCH, 2022 (PHALGUNA, 27, SHAKAVARSHA, 1943)	ನಂ. ೧೧೨ No. 112
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PROCEEDINGS OF THE GOVERNMENT OF KARNATAKA FINANCE SECRETARIAT

Sub: Reimbursement of State GST (SGST) on cinematographic shows of Cinema titled “The Kashmir Files” – reg.

PREAMBLE:

Sri Abhay Patil, Member of Legislative Assembly, Belagavi (South) and other Members of the Legislative Assembly / Council have requested the Hon’ble Chief Minister, Government of Karnataka, by letter dated: 10-03-2022, to provide 100% tax exemption to the Cinematographic shows of Hindi cinema – “**The Kashmir Files**” which is being exhibited in the State of Karnataka.

2. Hon’ble Chief Minister after considering the above request has directed to provide 100% SGST benefit to the above cinema with immediate effect.

3. In compliance with the above direction, the Commissioner of Commercial Taxes has issued a Circular bearing No. 21/2021-22 dated: 14-03-2022 providing for the implementation of the same.

4. The Commissioner of Commercial Taxes has requested for the ratification of the above Circular and also to issue guidelines for the procedure for reimbursement of the SGST paid by the exhibitors without collecting the same from the viewers.

5. Hence the Government is pleased to pass the following order.-

GOVERNMENT ORDER NO. FD 11 CSL 2022, BENGALURU, DATED: 18.03.2022.

The Government hereby ratifies the Commissioner of Commercial Taxes Circular No. 21/2021-22 dated: 14-03-2022 providing for reimbursement of State GST (SGST) on cinematographic shows on Hindi cinema titled “**The Kashmir Files**” exhibited in the Cinema theatres/ Multiplex theatres in the State of Karnataka for a period of six months from 14-03-2022, subject to the following conditions: -

- (a) The Exhibitors shall not charge and collect SGST from the customers and the tickets shall be sold at a price reducing the amount of State GST.

- (b) The tickets sold for entry to exhibition of cinema “The Kashmir Files” during the period of this order shall bear prominently the words, “**State GST not collected by the orders of the Government of Karnataka**”.
- (c) The Exhibitors of the Cinema theatres / Multiplex theatre shall file returns and deposit State GST on the entry fee though not charged and collected from the customers, from their own resources in a similar manner as being deposited for other cinemas.
- (d) The amount of SGST so paid in terms of para (c) above, shall be claimed as reimbursement by filing application to the jurisdictional LGSTO / SGSTO in the format to be prescribed by the Commissioner of Commercial Taxes (Karnataka).
- (e) The Proper Officer (jurisdictional LGSTO / SGSTO) through the DGSTO shall make recommendation to the Commissioner of Commercial Taxes (Karnataka), Bengaluru for certification of the amount eligible for reimbursement.
- (f) The Commissioner of Information and Public Relations, Bengaluru on receipt of the report certifying the amount for reimbursement from the Commissioner of Commercial Taxes, Bengaluru, in respect of each Exhibitor, shall arrange for disbursement.
- (g) The amount so reimbursable shall be debited to the Head of Account 2220-01-105-0-01 – ಚಲನಚಿತ್ರ ನಿರ್ಮಾಣ 106 (ಸಹಾಯಧನ).
- (h) If any difficulty arises in the implementation of this order, the Government may issue such instructions as may be necessary or expedient for removing such difficulty.

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

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