



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೧೮, ನವೆಂಬರ್, ೨೦೨೧ (ಕಾರ್ತಿಕ, ೨೭, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, THURSDAY, 18, NOVEMBER, 2021 (KARTHIKA, 27, SHAKAVARSHA, 1943)	ನಂ. ೮೬೭ No. 867
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GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2021

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 18/11/2021

NOTIFICATION (16/2021)

In exercise of the powers conferred by sub-sections (3) and (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 amendments further to amend the notification 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, namely:-

In the said notification, in the TABLE, -

- (i) against serial number 3, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;
- (ii) against serial number 3A, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;
- (iii) against serial number 15, in column (3), in the heading "Description of Services", after item (c), the following shall be inserted, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).”;

(iv) against serial number 17, in column (3), in the heading “ Description of Services “, after item (e), the following shall be inserted, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).”

2. This notification shall come into force with effect from 1st day of January, 2022

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

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