

GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2021

Karnataka Government Secretariat, Vidhana Soudha, Bengaluru, dated: 29.12.2021.

NOTIFICATION (19/2021)

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 amendments in the notification of 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, in the Schedule, -

- 22, for the entry in column (2), against S. No. (i) the entry "0303,0304,0305,0306,0307,0308,0309" shall be substituted;
- (ii) against S. No. 43B, in column (3), for the entry, the entry "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption" shall be substituted;
- (iii) against S. No. 49, in column (3), for the entry, the entry "Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled" shall be substituted;
- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

R.N.I. No. KARBIL/2001/47147 POSTAL REGN. No. RNP/KA/BGS/2202/2017-19 Licensed to post without prepayment WPP No. 297

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"97A	2009	89	Tender coconut water other than those put up in unit
	90		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 I]";

- (v) S. No. 101 and the entries relating thereto shall be omitted;
- (vi) against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;
- 2. This notification shall come into force on the 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)