



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜನವರಿ ೧೬, ೨೦೧೯ (ಪುಷ್ಯ ೨೬, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Wednesday, January 16, 2019 (Pushya 26, Shaka Varsha 1940)	ನಂ. ೪೩ No. 43
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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].