



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಏಪ್ರಿಲ್ ೫, ೨೦೧೮ (ಚೈತ್ರ ೧೫, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, April 5, 2018 (Chaitra 15, Shaka Varsha 1940)	ನಂ. ೫೬೨ No. 562
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**FINANCE SECRETARIAT
NOTIFICATION (4-O/2017)**

No. FD 47 CSL 2017, Bengaluru, dated: 05/04/2018

In exercise of the powers conferred by section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Fifth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 45.-In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) in rule 45, for sub-rule (1), the following shall be substituted, namely:-

“(1) The inputs semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the Principal, including where such goods are sent directly to a job worker, and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that, the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that, the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.”

3. Amendment of rule 127.- In rule 127 of the said rules, in clause (iv), for the word “tenth”, the words “tenth day” shall be substituted.

4. Amendment of rule 129.- In rule 129 of the said rules, in sub-rule (6), for the words “as allowed by the Standing Committee”, the words “as may be allowed by the Authority”, shall be substituted.

5. Amendment of rule 133.- In rule 133 of the said rules, after sub-rule (3), the following shall be inserted, namely:-

“(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section

171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.”

6. Substitution of rule 134.- For rule 134 of the said rules, the following shall be substituted, namely:-

“**134. Decision to be taken by the majority.-** (1) A minimum of three members of the Authority shall constitute quorum at its meetings.

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting and in the event of equality of votes, the Chairman shall have the second or casting vote.”

7. Amendment to rule 137.- In rule 137 of the said rules, in clause ©, after sub-clause b, the following shall be inserted, namely: -

“c. any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.”

8. Amendment of rule 138.- In rule 138 of the said rules, the following shall be inserted, at the end with effect from the 1st day of April, 2018, namely:-

“**Explanation.-** For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ do not include cases where leasing of parcel space by Railways takes place.”

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

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-1).