



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮಾರ್ಚ್ ೧೪, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೨೩, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೨೪೪
Part-IVA	Bengaluru, Thursday, March 14, 2019 (Palguna 23, Shaka Varsha 1940)	No. 244

**FINANCE SECRETARIAT**

**NOTIFICATION (07/2019)**

**No. FD 47 CSL 2017, Bengaluru, dated: 14/03/2019**

In exercise of the powers conferred under the proviso to sub-section (1) of Section 10 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), and in supersession of the Notification (3) No. FD 47 CSL 2017, dated the 28<sup>th</sup> June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.583, dated the 28<sup>th</sup> June, 2017, except as things done or omitted to be done before such supersession, the Government of Karnataka, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of Section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Karnataka Goods and Services Tax Rules, 2017:

Provided that the registered person shall not be eligible to opt for composition levy under sub-section (1) of Section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-

**TABLE**

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

*Explanation.* -

(i) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act 51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2019.

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].