

GOVERNMENT OF KARNATAKA

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:02.04.2020

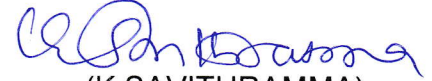
NOTIFICATION (09/2020)

In exercise of the powers conferred by sub-section (6D) of section 25 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 notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:—

- (a) individual;
- (b) authorised signatory of all types;
- (c) Managing and Authorised partner; and
- (d) Karta of a Hindu undivided family.

2. This notification shall come into effect from the 1st day of April, 2020.

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



(K.SAVITHRAMMA)

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



Under Secretary to Government
(Commercial Taxes-I)
Finance Department.