



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ೧೧, ಸೆಪ್ಟೆಂಬರ್, ೨೦೨೩(ಭಾದ್ರಪದ, ೨೦, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, MONDAY, 11, SEPTEMBER, 2023(BHADRAPADA, 20, SHAKAVARSHA, 1945)	ನಂ. ೪೨೩ No.423
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GOVERNMENT OF KARNATAKA

No. FD 20 CSL 2023

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:11.09.2023

NOTIFICATION (18/2023)

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), (hereafter referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons paying tax under section 10 of the said Act (hereinafter referred to as the said person), namely: —

- (i) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (ii) the electronic commerce operator shall collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per provisions of sub-section (3) of section 52 of the said Act; and
- (iii) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

2. This notification shall come into force with effect from the 1st day of October, 2023.

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

(KAVITHA L)

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

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು