



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. ೪೨೨ No.422
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GOVERNMENT OF KARNATAKA

No. FD 20 CSL 2023

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

NOTIFICATION (19/2023)

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), (hereinafter 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 exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 vide notification (17/2023) No. FD 20 CSL 2023, dated the 11th August, 2023, published in the Karnataka Gazette, Extraordinary, Part IVA, No.390, dated the 11th August, 2023, namely:-

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and
- (iv) 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. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

3. 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)