



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೧೩, ಜನವರಿ, ೨೦೨೩(ಪುಷ್ಯ, ೨೩, ಶಕವರ್ಷ, ೧೯೪೪) BENGALURU, FRIDAY, 13, JANUARY, 2023(PUSHYA, 23, SHAKAVARSHA, 1944)	ನಂ. ೨೩ No. 23
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## GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2022

Karnataka Government Secretariat  
Vidhana Soudha  
Bengaluru, Dated:13.01.2023

### NOTIFICATION (4-A/2023)

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 recommendations 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: —

**1. Short title and commencement.-** (1) These rules may be called the Karnataka Goods and Services Tax (Amendment) Rules, 2023.

(2) They shall be deemed to have come into force with effect from 1<sup>st</sup> day of December, 2022.

**2. Omission of rules 122, 124 and 125.-** In the Karnataka Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules) rules 122, 124 and 125 shall be omitted.

**3. Amendment of rule 127.-** In rule 127 of the said rules, for the words “**Duties of the Authority.-** It shall be the duty of the Authority,-”, the words “**Functions of the Authority.-** The Authority shall discharge the following functions, namely:-” shall be substituted.

**4. Omission of rules 134 and 137.-** Rules 134 and 137 of the said rules shall be omitted.

**5. Amendment of Chapter XV.-** In Chapter XV of the said rules, under the Explanation, for item (a) and entries relating thereto, the following shall be substituted, namely:-

“(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act ;”.

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

(೧)