



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೧೩, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೧
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 941

FINANCE SECRETARIAT

NOTIFICATION (14 /2017)

No. FD 47 CSL 2017 Bengaluru, dated: 13.10.2017.

In exercise of the powers conferred by sub-section (1) of section 6 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as "Karnataka GST Act"), on therecommendations of the Council, the Government of Karnataka hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act")who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Karnataka Goods and Services Tax Act, 2017read with the rules made thereunder,in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

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

K.S.PADMAVATHI

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