



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಕ್ಟೋಬರ್ ೧೩, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೪೨
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 942

FINANCE SECRETARIAT

NOTIFICATION (15/2017))

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

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the 'said Act'), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

K.S.PADMAVATHI

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