



ಐಶೇಫ ರಾಜ್ಯ ಪ9್ರಕೆ

ಭಾಗ <i>–IVA</i>	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ ೧೯, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೬೯
Part-IVA	Bengaluru, Thursday, October 19, 2017 (Aashwayuja 27, Shaka Varsha 1939)	No. 969

FINANCE SECRETARIAT

NOTIFICATION (17/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 19-10-2017.

In exercise of the powers conferred by section 147 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendation of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:—

Table

S.No.	Description of supply		
(1)	(2)		
1.	Supply of goods by a registered person against Advance Authorisation		
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation		
3.	Supply of goods by a registered person to Export Oriented Unit		
4.	Supply of gold by a bankor Public Sector Undertaking specified in the notification No. $50/2017$ -Customs, datedthe $30^{\rm th}$ June, 2017 (as amended) against Advance Authorisation.		

Explanation -

For the purposes of this notification, -

- (a) "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
- (b) Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
- (c) "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.
- 2. This notification shall be deemed to have come into force from the 18th day of October, 2017.

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

K.S. PADMAVATHI

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