



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಅಕ್ಟೋಬರ್ ೧೯, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೭, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೭೦
Part-IVA	Bengaluru, Thursday, October 19, 2017 (Aashwayuja 27, Shaka Varsha 1939)	No. 970

FINANCE SECRETARIAT

NOTIFICATION (18/2017)

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

In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Karnataka Goods and Services Tax Rules, 2017 read with Notification No. (17/2017) FD 47 CSL 2017 dated 19th October 2017, the Government of Karnataka hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

Table

S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

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).