



## **ಖಶೇ**ಷ ರಾಜ್ಯ ಪප್ರಕ

ಭಾಗ*–IVA* Part–IVA ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೧೪, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೩, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Friday, September 14, 2018 (Bhadrapada 23, Shaka Varsha 1940) ನಂ. ೧೩೩೪ *No.* 1334

## FINANCE SECRETARIAT NOTIFICATION (18/2018)

No. FD 47 CSL 2017, Bengaluru, dated: 14/09/2018

In exercise of the powers conferred by Sub-Section (3) of Section 1 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), and in supercession of the Government of Karnataka Notification (7/2017) No.FD 47 CSL 2017, dated the 15<sup>th</sup> September, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.888, dated the 16<sup>th</sup> September, 2017, except as respects things done or omitted to be done before such supersession, the Government of Karnataka hereby appoints the 1<sup>st</sup> day of October, 2018, as the date on which the provisions of Section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of Sub-Section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
  - (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government,

with fifty-one percent. or more participation by way of equity or control, to carry out any function;

- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) Public sector undertakings.

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

## NETRAPRABHA .M. DHAYAPULE

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