



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೦, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೯, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, September 20, 2018 (Bhadrapada 29, Shaka Varsha 1940)	ನಂ. ೧೩೫೮ No. 1358
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**FINANCE SECRETARIAT**

**NOTIFICATION (20/2018)**

**No. FD 47 CSL 2017, Bengaluru, dated: 20/09/2018**

In exercise of the powers conferred by Sub-Section (1) of Section 52 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the Net Value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

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).