



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಅಕ್ಟೋಬರ್ ೨೭, ೨೦೧೮ (ಕಾರ್ತಿಕ ೫, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru Saturday, October 27, 2018 (Karthika 5, Shaka Varsha 1940)	ನಂ. ೧೪೨೫ No. 1425
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**FINANCE SECRETARIAT  
NOTIFICATION (4-U/2017)**

**No. FD 47 CSL 2017, Bengaluru dated: 27/10/2018**

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely: -

**RULES**

1. **Title and commencement.**-(1) These rules may be called the Karnataka Goods and Services Tax (Eleventh Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. **Amendment of rule 89.**- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has, -

(a) received supplies on which the supplier has availed the benefit of the Government of Karnataka Notification (40/2017) No. FD 48 CSL 2017, dated 23<sup>rd</sup> October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 974, dated 23<sup>rd</sup> October 2017 or Government of India Notification No. 41/2017-Integrated Tax (Rate), dated 23<sup>rd</sup> October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated 23<sup>rd</sup> October, 2017; or

(b) availed the benefit of Government of India Notification No. 78/2017-Customs, dated 13<sup>th</sup> October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272 (E), dated 13<sup>th</sup> October 2017 or Government of India Notification No. 79/2017-Customs, dated 13<sup>th</sup> October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated 13<sup>th</sup> October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said Notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

**3. Amendment of rule 96.-** In rule 96 of the said rules, for sub-rule (10), the following shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have –

(a) received supplies on which the benefit of the Government of Karnataka Notification (17/2017) No. FD 47 CSL 2017, dated 19<sup>th</sup> October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 969, dated 19<sup>th</sup> October 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or Government of Karnataka Notification (40/2017) No. FD 48 CSL 2017 dated 23<sup>rd</sup> October 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 974, dated 23<sup>rd</sup> October 2017 or Government of India Notification No. 41/2017-Integrated Tax (Rate), dated 23<sup>rd</sup> October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated 23<sup>rd</sup> October 2017 has been availed; or

(b) availed the benefit under Government of India Notification No. 78/2017-Customs, dated 13<sup>th</sup> October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272 (E), dated 13<sup>th</sup> October 2017 or Government of India Notification No. 79/2017-Customs, dated 13<sup>th</sup> October 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated 13<sup>th</sup> October 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”

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

**K.S. PADMAVATHI**  
Under Secretary to Government,  
Finance Department (C.T.-1).