



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ: ೧೫೫ Volume: 155	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೦೬ ಫೆಬ್ರವರಿ, ೨೦೨೦(ಮಘ ೧೭, ಶಕವರ್ಷ ೧೯೪೧) Bengaluru, THURSDAY, 06, FEBRUARY, 2020(Magha 17, ShakaVarsha 1941)	ಸಂಚಿಕೆ : ೦೬ Issue: 06
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ಭಾಗ ೪ಎ

ರಾಜ್ಯದ ವಿಧೇಯಕಗಳ ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ರಾಜ್ಯದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಆಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಮತ್ತು ರಾಜ್ಯದ ಶಾಸನಗಳ ಮೇರೆಗೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ರಾಜ್ಯಾಂಗದ ಮೇರೆಗೆ ರಾಜ್ಯಪಾಲರು ಮಾಡಿದ ನಿಯಮಗಳು ಹಾಗೂ ಕರ್ನಾಟಕ ಉಚ್ಚ ನ್ಯಾಯಾಲಯವು ಮಾಡಿದ ನಿಯಮಗಳು

ಕರ್ನಾಟಕ ಸರ್ಕಾರ ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಇಲಾಖೆ

ಸಂ.ಪಿಐಟಿ/ಆರ್‌ಟಿಐ/ಸಿ.ಆರ್-153/2019-20

ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರಕಛೇರಿ,
ವಾಣಿಜ್ಯತೆರಿಗೆಕಾರ್ಯಾಲಯ, ಗಾಂಧಿನಗರ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ:03-12-2019.

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ಮಾಹಿತಿ ಹಕ್ಕು ಅಧಿನಿಯಮ, 2005- ವಾಣಿಜ್ಯತೆರಿಗೆಇಲಾಖೆಯ ಅಧೀನದಲ್ಲಿರುವ ಕಛೇರಿಗಳಿಗೆ ಸಾರ್ವಜನಿಕಮಾಹಿತಿಅಧಿಕಾರಿಹಾಗೂ ಮೇಲ್ಮನವಿ ಪ್ರಾಧಿಕಾರಿಗಳನ್ನು ನೇಮಕಾತಿ ಮಾಡುವಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಕರ್ನಾಟಕ ಮಾಹಿತಿಆಯೋಗದಆದೇಶ ಸಂಖ್ಯೆ.ಕ.ಮಾ.ಆ.6405 ದೂರು 2010 ದಿನಾಂಕ:25-01-2011.
2. ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರಅಧಿಸೂಚನೆ ಸಂ.ಪಿಐಟಿ/ಆರ್‌ಟಿಐ/ಸಿ.ಆರ್-153/11-12 ದಿನಾಂಕ: 12-12-2011, 26-03-2012 ಮತ್ತು 05-09-2013.
3. ಸರ್ಕಾರದಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ.ಆಇ 47, ಸಿಎಸ್‌ಎಲ್ 2017 ಬೆಂಗಳೂರು, ದಿನಾಂಕ:04-10-2017.
4. ಕರ್ನಾಟಕ ಸರ್ಕಾರದಆದೇಶ ಸಂಖ್ಯೆ:ಎಫ್‌ಡಿ 47 ಸಿಎಸ್‌ಎಲ್ 2017 ದಿನಾಂಕ:28-08-2017.
5. ಕರ್ನಾಟಕ ಸರ್ಕಾರದಆದೇಶ ಸಂಖ್ಯೆ:ಆಇ 106 ವಾತೇಇ 2018

ಬೆಂಗಳೂರು ದಿನಾಂಕ: 26-10-2018.

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಉಲ್ಲೇಖ (1)ರಮಾಹಿತಿ ಆಯೋಗದ ಆದೇಶದ ಅನ್ವಯ ಉಲ್ಲೇಖ(2)ರ 'ಅಧಿಸೂಚನೆಯಲ್ಲಿ ಮಾಹಿತಿ ಹಕ್ಕು ಅಧಿನಿಯಮ, 2005ರಡಿಯಲ್ಲಿ ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಇಲಾಖೆಯ ಅಧೀನದಲ್ಲಿರುವ ವಿವಿಧ ವೃಂದದ ಅಧಿಕಾರಿಗಳನ್ನು ಸಾರ್ವಜನಿಕ ಮಾಹಿತಿ ಅಧಿಕಾರಿ ಹಾಗೂ ಮೇಲ್ಮನವಿ ಪ್ರಾಧಿಕಾರಗಳನ್ನಾಗಿ ನೇಮಕ ಮಾಡಲಾಗಿತ್ತು.

ಮುಂದುವರೆದು, ಉಲ್ಲೇಖ(3)ರಆದೇಶದನ್ವಯ, ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತಕಛೇರಿಯಲ್ಲಿನ ಪೂರ್ವಭಾವಿ ನಿರ್ಣಯ ಪ್ರಾಧಿಕಾರಕ್ಕೆ ಹಾಗೂ ಉಲ್ಲೇಖ(4)ರಆದೇಶದನ್ವಯರಾಜ್ಯ ಮಟ್ಟದ ಲಾಭ ಬಡಕತನ ನಿರೋಧಕ ಪರಾಮರ್ಶನಾ ಸಮಿತಿಗೆ ಸದಸ್ಯರನ್ನಾಗಿ ನೇಮಿಸಿ ಆದೇಶಿಸಲಾಗಿದೆ. ಹಾಗೆಯೇಉಲ್ಲೇಖ(5)ರ ಸರ್ಕಾರದಆದೇಶದನ್ವಯ ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಅಪರರಾಯುಕ್ತರು, ಸೇವೆಗಳ ವಿಶ್ಲೇಷಣಾ ವಿಭಾಗ ಎಂಬ ಶಾಖೆಯನ್ನು ಸೃಜಿಸಿ ಆದೇಶಿಸಲಾಗಿದೆ.

ಆದುದರಿಂದ, ಸದರಿಕಛೇರಿ/ಹುದ್ದೆ/ಪ್ರಾಧಿಕಾರದ ಸಮಿತಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಸಾರ್ವಜನಿಕ ಮಾಹಿತಿಅಧಿಕಾರಿ ಹಾಗೂ ಮೇಲ್ಮನವಿ ಪ್ರಾಧಿಕಾರಗಳನ್ನು ಈ ಕೆಳಕಂಡಂತೆ ನೇಮಕ ಮಾಡಿ ಆದೇಶಿಸಲಾಗಿದೆ.

ಕ್ರ.ಸ	ಕಛೇರಿ/ಹುದ್ದೆ/ಪ್ರಾಧಿಕಾರ	ಸಾರ್ವಜನಿಕ ಮಾಹಿತಿಅಧಿಕಾರಿ	ಮೇಲ್ಮನವಿ ಪ್ರಾಧಿಕಾರ	ಜಾರಿಗೆ ಬಂದ ದಿನಾಂಕ
1	ಪೂರ್ವಭಾವಿ ನಿರ್ಣಯ ಪ್ರಾಧಿಕಾರ	ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಉಪ ಆಯುಕ್ತರು(ಪೂರ್ವ ಭಾವಿ ನಿರ್ಣಯ)	ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಅಪರರಾಯುಕ್ತರು(ಕಾರ್ಯನೀತಿ ಮತ್ತು ಕಾನೂನು)	04-10-2017
2	ರಾಜ್ಯ ಮಟ್ಟದ ಲಾಭ ಬಡಕತನ ನಿರೋಧಕ ಪರಾಮರ್ಶನಾ ಸಮಿತಿ	ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಉಪ ಆಯುಕ್ತರು(ಲೆಕ್ಕ ಪರಿಶೋಧನೆ)	ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಅಪರರಾಯುಕ್ತರು(ಲೆಕ್ಕ ಪರಿಶೋಧನೆ)	28-08-2017
3	ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಅಪರರಾಯುಕ್ತರು(ಸೇವೆಗಳ ವಿಶ್ಲೇಷಣಾ ವಿಭಾಗ)	ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಸಹಾಯಕಆಯುಕ್ತರು(ಸೇವೆಗಳ ವಿಶ್ಲೇಷಣಾವಿಭಾಗ)-1	ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಅಪರರಾಯುಕ್ತರು(ಸೇವೆಗಳ ವಿಶ್ಲೇಷಣಾವಿಭಾಗ)	26-10-2018

PR-15

ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರು,
(ಕರ್ನಾಟಕ), ಬೆಂಗಳೂರು.

GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 30/12/2019.

NOTIFICATION (25/2019)

In exercise of the powers conferred by sub-section (2) of Section 1 of the Karnataka Goods and Services Tax (Amendment) Act, 2019 (Karnataka Act 23 of 2019), the Government of Karnataka hereby appoints the 22nd day of October, 2019, as the date on which the provisions of Section 13 of the said Act, shall be deemed to have come into force.

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

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

PR-16

GOVERNMENT OF KARNATAKA

No. FD 48 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 31/12/2019.

NOTIFICATION (27/2019)

In exercise of the powers conferred by sub-Section (1) of Section 9 and sub-Section (5) of Section 15 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 makes the following further amendments in the Government of Karnataka Notification (1/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.591, dated the 29th June, 2017, namely:-

In the said notification, -

A. in Schedule II - 6%, -

- (i) S. No. 80AA and the entries relating thereto shall be omitted;
- (ii) S. No. 171A and the entries relating thereto shall be omitted;

B. in Schedule III - 9%, after S. No. 163A and entries relating thereto, the following S. Nos. and entries shall be inserted namely: -

“163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
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163C	6305 32 00	Flexible intermediate bulk containers”.
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2. This notification shall come into force on the 1st day of January, 2020.

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

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

PR-17

GOVERNMENT OF KARNATAKA

No. FD 48 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:31/12/2019

NOTIFICATION (28/2019)

In exercise of the powers conferred by Sub-Section (3) and Sub-Section (4) of Section 9, Sub-Section (1) of Section 11, Sub-Section (5) of Section 15 and Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification, (12/2017)No. FD 48 CSL 2017, dated the 29thJune, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.602, dated the 29thJune, 2017, namely:-

In the said Notification, in the Table, against serial number 41, -

- (a) in column (3), for the figure “50”, at both the places where they occur, the figure “20 ” shall be substituted;
- (b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
<p>“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:</p> <p>Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:</p> <p>Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or</p>

buyer or owner shall be jointly and severally liable to pay such amount of central tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the central tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall come into force with effect from the 1st day of January, 2020.

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

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

PR-18

GOVERNMENT OF KARNATAKA

No. FD 48 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 31/12/2019

NOTIFICATION (29/2019)

In exercise of the powers conferred by Sub-Section (3) of Section 9 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 makes the following further amendments in the Government of Karnataka Notification, (13/2017)No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.603, dated the 29th June, 2017, namely:-

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Anybody-corporate located in the taxable territory.”.

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

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

PR-19

GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 03/01/2020.

NOTIFICATION (26/2019)

In exercise of the powers conferred by Section 128 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 makes the following further amendment in the Government of Karnataka Notification (02/2018) No. FD 47 CSL 2017, dated the 23rd January, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.177, dated the 23rd January, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under Section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

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

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

PR-20

GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 03/01/2020.

REMOVAL OF DIFFICULTIES ORDER NO.10/2019

WHEREAS, sub-section (1) of Section 44 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of Section 44 of the said Act, certain technical problems are being faced by the tax payers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said Section.

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Karnataka Goods and Services Tax Act, 2017, the Government of Karnataka, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Karnataka Goods and Services Tax (Tenth Removal of Difficulties) Order, 2019.
2. In Section 44 of the Karnataka Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st December, 2019”, the figures, letters and word “31st January, 2020” shall be substituted.

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

(K. SAVITHRAMMA)
Under Secretary to Government,
Finance Department [C.T.-1].

PR-21

GOVERNMENT OF KARNATAKA

No. FD 03 CSL 2020 (e)

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 16/01/2020.

NOTIFICATION (02/2020)

In exercise of the powers conferred by Section 128 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 makes the following further amendment in the Government of Karnataka Notification (02/2018) No. FD 47 CSL 2017, dated the 23rd January, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.177, dated the 23rd January, 2018, namely:—

In the said Notification, in the third proviso for the figures, letters and word “10th January, 2020”, the figures, letters and word “17th January, 2020” shall be substituted.

2. This Notification shall be deemed to have come into force with effect from the 10th day of January, 2020.

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

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

PR-22

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. KGST.CR.01/17-18

Office of the
Commissioner of Commercial Taxes
(Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Bengaluru,
Dated: 20.01.2020.

NOTIFICATION (01 / 2020)

In pursuance of the provision of section 5 read with clause (99) of section 2 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act),-

- (a) the Commissioner for decisions or orders passed by the Additional Commissioner of Commercial Taxes or Joint Commissioner of Commercial Taxes;
- (b) the Additional Commissioner of Commercial Taxes for decisions or orders passed by the Joint Commissioner of Commercial Taxes; and
- (c) the Joint Commissioner of Commercial Taxes for decisions or orders passed by the Deputy Commissioner Commercial Taxes or Assistant Commissioner of Commercial Taxes or Commercial Tax Officer,

are hereby authorised as the Revisional Authority under section 108 of the said Act.

(SRIKAR M.S.)
Commissioner of Commercial Taxes
(Karnataka) Bengaluru

PR-23

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. KGST.CR.01/17-18

Office of the
Commissioner of Commercial Taxes
(Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Bengaluru,
Dated: 24.12.2019.

NOTIFICATION (19 / 2019)

In exercise of the powers conferred by section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) read with sub-rule (5) of rule 61 of the Karnataka Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), on the recommendations of the Council, the following further amendment is hereby made in Notification (17/2019) No. KGST.CR.01/17-18, dated the 11th October, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.845, dated the 11th October, 2019, namely:—

In the said notification, in the first paragraph, the following proviso shall be inserted, namely: —

“Provided that the return in **FORM GSTR-3B** of the said rules for the month of November, 2019 shall be furnished electronically through the common portal, on or before the 23rd December, 2019.”

2. This notification shall be deemed to have come into force with effect from the 20th Day of December, 2019.

(SRIKAR M.S.)
Commissioner of Commercial Taxes
(Karnataka) Bengaluru

PR-24

GOVERNMENT OF KARNATAKA

No. FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:07/01/2020

NOTIFICATION (01/2020)

In exercise of the powers conferred by Sub-Section (2) of Section 1 of the Karnataka Goods and Services Tax (Amendment) Act, 2019 (Karnataka Act 23 of 2019), the Government of Karnataka hereby appoints the 1st day of January, 2020, as the date on which the provisions of Sections 2 to 21, except Section 2, Section 7, Section 10

and Sections 13 to 20 of the Karnataka Goods and Services Tax (Amendment) Act, 2019 (Karnataka Act 23 of 2019), shall come into force.

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

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

PR-25

GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 10/01/2020.

NOTIFICATION (4-H/2019)

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 (Ninth Amendment) Rules, 2019.

(2) They shall be deemed to have come into force with effect from the 13th day of December 2019.

2. Amendment of rule 48.- In the Karnataka Goods and Services Tax Rules, 2017, in rule 48, after sub rule (3), the following sub rules shall be inserted, namely:-

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic

Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

- (5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.
- (6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub rule (4)".

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

(K. SAVITHRAMMA)

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

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GOVERNMENT OF KARNATAKA

No.HFW 71 HSH 2019

**Karnataka Government
Secretariat
Vikasa Soudha,
Bengaluru, dated: 04. 02 .2020**

NOTIFICATION

The draft of the Karnataka Directorate of Health and Family Welfare Services (Recruitment of Senior Medical Officers/Specialists, General Duty Medical Officers and Dental Health Officers (Special) Rules, 2019, which the Government of Karnataka proposes to make in exercise of the powers conferred by sub-section (1) of Section 3 read with Section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990), is hereby published as required by clause (a) of sub-section (2) of Section 3 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after fifteen days from the date of its publication in the official Gazette.

Any objections or suggestions which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above will be considered by the State Government. Objections and suggestions may be

addressed to the Principal Secretary to Government, Health and Family Welfare Department, Vikasa Soudha, Bengaluru-560001.

DRAFT RULES

1. **Title, commencement and applications:-** (1) These rules may be called the Karnataka Directorate Health and Family Welfare Services (Recruitment of Senior Medical Officer/Specialists, General Duty Medical Officers and Dental Health Officers (Special) Rules 2019.

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

(3) Notwithstanding anything contained in the Karnataka Civil Services (General Recruitment) Rules, 1977 or in the Karnataka Directorate of Health and Family Welfare Services (Recruitment) Rules, 1965 or any other rules of recruitment relating to the category of posts specified in the Schedule made or deemed to have been made under the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990), the provisions of these rules, shall apply to direct recruitment to the vacancies of Senior Medical Officer/Specialists, General Duty Medical Officers and Dental Health Officers posts as specified in the schedule:

Provided that, nothing in these rules shall apply to more than one recruitment.

2. **Definitions:-** (1) In these rules, unless the context otherwise requires,-

(a) **“Appointing Authority”** means the State Government;

(b) **“Qualifying Examination”** means the minimum qualification for recruitment to the posts specified in column (4) of the Schedule;

(c) **“Schedule”** means Schedule appended to these rules;

(d) **“Selection Authority”** means Special Recruitment Committee constituted under rule 3;

(e) **“Vacancies”** means the number of vacant posts as specified in the schedule to be filled up.

(2) Words and expressions used but not defined in these rules shall have the

same meaning assigned to it in the Karnataka Civil Services (General Recruitment) Rules, 1977.

3. Constitution of Special Recruitment Committee:- There shall be constituted a Special Recruitment Committee for direct recruitment to the vacancies specified in the Schedule at the state level consisting of the following members, namely:-

1.	The Commissioner, Health and Family Welfare Services	Chairman
2.	The Director, Health and Family Welfare Services	Member
3.	The Director, Medical Education	Member
4.	The Director, Department of Social Welfare or his representative, not below the rank of Joint Director	Member
5.	The Director, Other Backward Classes Welfare Department or his representative, not below the rank of Joint Director	Member
6.	The Director of Minority Welfare Department or his representative, not below the rank of Joint Director	Member
7.	The Director of Tribal Welfare Department or his representative, not below the rank of Joint Director	Member
8.	The Director, Women and Child Development Department or his representative, not below the rank of Joint Director	Member
9.	The Chief Administrative Officer, Directorate of Health and Family Welfare Services	Member Secretary

4. Age limit- The candidate must have attained the age of twentyone years and not attained the age of fortytwo years, as on the date specified for receipt of applications;

Provided that, relaxation of age limit as specified in sub-rule (2) and (3) of rule 6 of the Karnataka Civil Services (General Recruitment) Rules, 1977 shall apply for recruitment under these rules;

Provided further that, age relaxation of one year, for each year of service, subject to maximum of ten years shall be given to a candidate who has been appointed as General Duty Medical Officer or Senior Medical Officer/Specialist under different schemes of Government, coming under the purview of the Directorate of Health and Family Welfare Services or Medical Education and schemes of

National Rural Health Mission or National Health Mission in Karnataka, either on contract or regular basis. However, the maximum age of the candidate (including the age relaxations) shall not exceed 50 years on the date specified for receipt of applications.

5. Applications for recruitment:- The selection authority shall, advertise categories of posts and the number of vacancies to be filled under these rules in the Official Gazette specifying the conditions of eligibility, the nature of selection, the classification of posts in accordance with the reservations of posts provided by or under any law or order for the time being in force and invite applications from the eligible candidates. Abstract of such advertisement shall also be published in at least two leading newspapers having wide circulation in the State, of which one shall be in Kannada.

6. List of selected Candidates:- (1) The Selection Authority shall, from among the candidates who have applied in pursuance to the publication inviting applications under rule (5) prepare a list of candidates equal to the number of vacancies notified in the order of merit on the basis of percentage of total marks secured in the qualifying examination and the orders, rules or any law in force relating to reservation.

(2) If two or more candidates have secured equal percentage of total marks in the qualifying examination, the order of merit in respect of such candidates shall be fixed on the basis of their age, the one who is older in age being placed higher in the order of merit. The number of candidates to be included in such list of eligible candidates shall be equal to the total number of vacancies specified in the schedule.

(3) (a) The selection authority shall also prepare an additional list of such candidates not exceeding seventy five percent of the vacancies notified, not included in the list prepared under sub-rule (1) and the additional list shall be operated to the extent candidates in the main list does not report to duty. The additional list shall be the list of all the eligible candidates in the order of merit and there shall be at least one

candidate in the additional list, belonging to each of the reservation category (horizontal and vertical) represented in the list under sub-rule(1).

(b) If the candidate, whose name is included in the list prepared under sub-rule (1), fails to report for duty to that extent a candidate belonging to same reservation category in the additional list shall be appointed. If the candidate selected from the additional list also fails to report for duty then again another candidate from the same reservation category shall be selected and appointment order shall be issued, till all vacancies notified are filled.

(4) The list prepared under sub-rule (1) shall be published in the Official Gazette and shall be valid till all the vacancies specified in the schedule are filled up or until the publication of next selection list in the same category are notified, whichever is earlier and a copy of the same shall be sent to the Appointing Authority.

(5) In view of many doctors either resigning the job within few weeks of joining or going on unauthorised leave after joining thus hampering delivery of crucial health services and blocking a post; each selected candidate shall sign an irrevocable undertaking on a judicial bond paper for payment of an amount as mentioned in the table below, which shall be enforced in case if he resigns within six months from the date of joining or remain unauthorised absent for more than thirty days within six months from the date of joining as the case may be, namely,-

Table

Sl.No.	Post	Bond value
1	Specialist/Senior Medical Officer	10 Lakhs
2	General Duty Medical Officer	5 Lakhs
3	Dental Health Officer	3 Lakhs

7. Knowledge of Kannada language:- The candidates selected shall pass Kannada language examination as per the Karnataka Civil Services (Service and Kannada

Language Examination) Rules, 1974 within a period of two years from the date of appointment;

Provided that, the Appointing Authority may exempt a candidate from passing the Kannada language examination if the candidate has passed the SSLC examination or any examination declared as equivalent by the State Government or any examination higher than SSLC in which Kannada is the first language or second language or an optional subject (but not one of the subject in composite paper or as third language) or he has passed said examination in Kannada medium.

8. Appointment of Candidates:- (1) Candidates whose names are included in the list prepared under rule 6 to be appointed by the Appointing authority in the vacancies shall be in the order in which their names are found in the list after verifying the certificates and satisfying itself and after such enquiry as may be considered necessary that each of the candidate is suitable in all respects, for appointment.

(2) The inclusion of name of candidate in the list published under rule 6 shall not confer any right of appointment.

9. Application of Other rules:- The Karnataka Civil Services (Classification, Control and Appeal) Rules, 1957, the Karnataka Civil Services (Conduct) Rules, 1966 the Karnataka Civil Services (Probation) Rules, 1977 and all other rules for the time being in force regulating the conditions of service of Government Servants made or deemed to have been made under the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) in so far as such rules are not inconsistent with the provisions of these rules shall be applicable to the selection made and to the persons appointed under these rules.

10. General:- The fee for application shall be as fixed by the Special Recruitment Committee from time to time. The amount so collected shall be deposited in any of the nationalized banks by opening an account in the name of the Special Recruitment Committee. The Member Secretary shall be authorized to operate such account on behalf of the Committee to meet the expenses incurred in

connection with the selection of the candidates such as advertisement fee paid for publication in Newspapers, verification of documents, computerization and counselling procedure etc., with the prior approval of the Chairman of the Special Recruitment Committee. The remaining balance, if any, shall be remitted to the consolidated fund of the State.

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

(Y. SHIVASHANKAR)
Under Secretary to Government,
Health and Family Welfare Department
(Services)

SCHEDULE

[see clause (c) of sub-rule (1) of rule 2]

SI No	Category of post and scale of pay	Tentative Number of vacancies to be filled		Minimum qualification
		Residual posts	Hyderabad Karnataka	
1	2	3		4
1	Senior Medical Officer/Specialist in General Medicine. (M.D.General Medicine) (Rs.56800-99600)	70	-	Must possess MBBS Degree with Post Graduate Degree in General Medicine from a University established by law in India.
2	Senior Medical Officer /Specialist in General Surgery (M.S.General Surgery) (Rs.56800-99600)	31	-	Must have MBBS Degree with Post Graduate Degree in General Surgery from a University established by law in India.
3	Senior Medical Officer/ Specialist in Obstetrics and Gynaecology (M.S.Obstetrics and Gynaecology/DGO) (Rs.56800-99600)	170	-	Must have MBBS Degree with Post Graduate Degree/Diploma in Obstetrics and Gynaecology from a University established by law in India.
4	Senior Medical	26	-	Must have MBBS Degree

	Officer/Specialist in ENT (M.S.ENT/DLO) (Rs.56800-99600)			with Post Graduate Degree/Diploma in Laryngological and Otology from a University established by law in India.
5	Senior Medical Officer/Specialist in Dermatology and Venereal Diseases (Skin) (M.D.Skin and VD)/DVD (Rs.56800-99600)	48	-	Must have MBBS Degree with Post Graduate Degree/Diploma in Skin, Dermatology and Venereal Diseases from a University established by law in India.
6	Senior Medical Officer/Specialist in Anaesthesia (M.D.Anaesthesia/D.A) (Rs.56800-99600)	195	-	Must have MBBS Degree with Post Graduate Degree/Diploma in Anaesthesia from a University established by law in India.
7	Senior Medical Officer/Specialist in Paediatrician (M.D.Paediatrician/DCH) (Rs.56800-99600)	191	-	Must have MBBS Degree with Post Graduate Degree/Diploma in Child Health from a University established by law in India.
8	Senior Medical Officer/Specialist in Ophthalmologist. (M.S.Ophthal./D.O.M.S) (Rs. 56800-99600)	38	-	Must have MBBS Degree with post Graduate Degree/Diploma in Ophthalmic Medicine from a University established by law in India.
9	Senior Medical Officer/Specialist in Orthopaedic Surgeon (M.S.Ortho/D.Ortho) (Rs.56800-99600)	28	-	Must have MBBS Degree with Post Graduate Degree/Diploma in Orthopaedic from a University established by law in India.
10	Senior Medical Officer/Specialist in Radiologist (M.D.R.D/D.M.R.D) (Rs.56800-99600)	27	-	Must have MBBS Degree with Post Graduate Degree/Diploma in Medical Radio Diagnosis from a University established by law in India.
11	General Duty Medical Officers (Rs.52650-97100)	1045	201	Must have MBBS Degree from a University established by law in India.

				The General Duty Medical Officer recruited under these rules shall work in the rural areas for minimum period of six years.
12	Dental Health Officer (Rs. 52650-97100)	55	33	Must have passed BDS Degree from a University established by law in India. The Dental Health Officer recruited under these rules shall work in the rural areas for minimum period of six years.

(Y. SHIVASHANKAR)
Under Secretary to Government,
Health and Family Welfare Department
(Services)

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GOVERNMENT OF KARNATAKA

No. FD 47 CSL 2017

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 21/01/2020.

NOTIFICATION (4-I/2019)

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 (Amendment) Rules, 2020.

(2) They shall be deemed to have come into force with effect from the 26th day of December, 2019.

2. Amendment of rule 36.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 36, in sub-rule (4), for the figures and words "20 per cent", the figures and words "10 per cent" shall be substituted with effect from 1st January, 2020.

3. Insertion of new rule 86A.- In the said rules, after rule 86, the following rule shall be inserted, namely:-

“86A. Conditions of use of amount available in electronic credit ledger.-(1)The Commissioner or an officer authorized by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as,-

- (a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36,-
 - (i) issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
 - (ii) without receipt of goods or services or both; or
- (b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or
- (c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or
- (d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36.

may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under Section 49 or for claim of any refund of any unutilised amount.

(2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.

(3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction”.

4. Amendment of rule 138E.- In rule 138E of said rules, after clause (b), before the first proviso, the following clause shall be inserted, with effect from the 11th January, 2020, namely:-

“(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be”.

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

(K. SAVITHRAMMA)

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

PR-28

GOVERNMENT OF KARNATAKA

No. FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 27/01/2020.

NOTIFICATION (03/2020)

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Karnataka Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered persons who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This Notification shall come into force from the 1st day of April, 2020.

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

(K. SAVITHRAMMA)

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

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