



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೬
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1046

FINANCE SECRETARIAT

NOTIFICATION (22/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of Notification (15/2017) No. FD 47 CSL 2017 dated the 13th October, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.942, dated the 13th October, 2017, except as respects things done or omitted to be done before such supercession, the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

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