



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಐಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

|                     |   |                    |
|---------------------|---|--------------------|
| ಭಾಗ-IVA<br>Part-IVA | ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)<br>Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939) | ಸಂ. ೬೧೦<br>No. 610 |
|---------------------|---|--------------------|

**FINANCE SECRETARIAT**

**NOTIFICATION (13/2017)**

**No. FD 47 CSL 2017, Bengaluru, dated: 29.06.2017.**

In exercise of the powers conferred by sub-section (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of Goods and Services Tax Council, hereby fixes the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table:-

Table

| Serial Number | Section                        | Rate of interest |
|---------------|--------------------------------|------------------|
| (1)           | (2)                            | (3)              |
| 1.            | Sub-section (1) of section 50  | 18 per cent.     |
| 2.            | Sub-section (3) of section 50  | 24 per cent.     |
| 3.            | Sub-section (12) of section 54 | 6 per cent.      |
| 4.            | Section 56                     | 6 per cent.      |
| 5.            | Proviso to section 56          | 9 per cent.      |

2. This notification shall come into force from the 1st day of July, 2017.

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

**K.S. PADMAVATHI**

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