

## ಕಾರ್ಡಿ ಪ್ರಕಟಿಸಲಾದುದು ಪ್ರಕಟಿಸಲಾದುದು

## **ಖಲೇ**ಫ ರಾಜ್ಯ ಪತ್ರಕೆ

ಭಾರ-IVA

ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಆಗಸ್ಟ್ ೨೨, ೨೦೧೭ (ಶ್ರಾವಣ ೩೧, ಶಕ ವರ್ಷ ೧೯೩೯)

ನಂ. ೭೯೨

Part-IVA

Bengaluru, Tuesday, August 22, 2017 (Shravana 31, Shaka Varsha 1939)

No. 792

## FINANCE SECRETARIAT NOTIFICATION (22/2017)

No. FD 48 CSL 2017, Bengaluru, Dated: 22.08.2017.

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 amendments in the Notification No.(13/2017) dated the 29thJune, 2017, published in the Gazette of Karnataka, Extraordinary, Part-IVA, No.603, dated the 29thJune, 2017, namely:-

In the said notification,-

- (i) in the Table, against serial number 1,incolumn (2), after the words and brackets "goods transport agency (GTA)" the words and figure ", who has not paid State tax at the rate of 6%," shall be inserted;
- (ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-
  - "(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (Central Act 6 of 2009) shall also be considered as a partnership firm or a firm.".

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

## K.S.PADMAVATHI

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