



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ 30, 2019 (ಅಶ್ವಯುಜ 08, ಶಕ ವರ್ಷ 1940)	ನಂ. 831
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 831

FINANCE SECRETARIAT

NOTIFICATION (25/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 30.09.2019

In exercise of the powers conferred by sub-section (2) of Section 7 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 notifies that the following activities or transactions undertaken by the Government, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2017.

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

**K. SAVITHRAMMA**

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