

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).

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