In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 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 (01/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No. 591, dated the 29th June, 2017, namely:-

A. in Schedule I – 2.5%, -
   (i) S. No. 33A and the entries relating thereto shall be omitted;
   (ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely:
        "iii. Marine Fuel 0.5% (FO);
   (iii) against S. No. 224, for the entry in column (2), the entry **63 [other than 6305 32 00, 6305 33 00, 6309]**, shall be substituted;
   (iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

| No. 234C | 8509 | Wet grinder consisting of stone as grinder; |

(v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, -
   (i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely:

| "80AA" | 3923 or 6305 | Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods; |

(ii) S. No. 201A and the entries relating thereto shall be omitted;
   (iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:

| "205A" | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators |
| 205B | 8602 | Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof |
| 205C | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 |
2. This notification shall come into force on the 1st day of October, 2019.

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

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

कंकन विद्युतप्रमाण, केंद्रीय वित्त मन्त्री, (ग.ट.) ज्ञापक: १००