



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬೆಂಗಳೂರು ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಸೆಪ್ಟೆಂಬರ್ 30, 2019 (ಅಶ್ವಯುಜ 08, ಶಕ ವರ್ಷ 1940)	ನಂ. 822
Part-IVA	Bengaluru, Monday, September 30, 2019 (Ashwayuja 08, Shaka Varsha 1940)	No. 822

FINANCE SECRETARIAT

NOTIFICATION (16/2019)

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

In exercise of the powers conferred by sub-section (1) 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 of the Government of Karnataka Notification (03/2017) No.FD 48 CSL 2017, dated the 29th June, 2017 published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 593, dated the 29<sup>th</sup> June, 2017, namely:-  
In the said notification,-

(I) in the TABLE, in column (3), after item (5), the following item shall be inserted, namely: -

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

(II) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted at the end, namely: -

“**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated for disposal.”.

2. This notification shall come into force on the 1<sup>st</sup> October, 2019.

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

**K. SAVITHRAMMA**

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