In exercise of the powers conferred by sub-section (1) of Section 11 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 Government of Karnataka Notification (26/2018) No.FD 48 CSL 2017, dated the 31st December, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1561, dated the 31st December, 2018, namely:-

1. In the said notification,
   (i) for the word “gold”, wherever it occurs, the words and symbols, “gold/silver/platinum”, shall be substituted;
   (ii) in the opening paragraph, for the words and figures, “heading 7108”, the words and figures, “Chapter 71”, shall be substituted;
   (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely: —
   “(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).”;

2. This notification shall come into force on the 1st October, 2019.

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

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