In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of Section 11, sub-section (1) of Section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (herein after referred to as the “said Act”), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Government of Karnataka Notification (02/2019) No FD 48 CSL 2017, dated the 7th March, 2019, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 222, dated the 7th March, 2019, namely:-  

In the said notification, -

(i) In the Annexure

(ii) after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>HSN Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2A</td>
<td>2202 10 10</td>
<td>Aerated Water</td>
</tr>
</tbody>
</table>

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).