



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೨೦, ೨೦೧೮ (ಭಾದ್ರಪದ ೨೯, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೩೫೭
Part-IVA	Bengaluru, Thursday, September 20, 2018 (Bhadrapada 29, Shaka Varsha 1940)	No. 1357

FINANCE SECRETARIAT

NOTIFICATION (23/2018)

No. FD 48 CSL 2017, Bengaluru, dated: 20/09/2018.

In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government of Karnataka Notification (12/2017) No .FD 48 CSL 2017, dated the 29<sup>th</sup>June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No. 602, dated the 29<sup>th</sup>June, 2017, hereby inserts the following Explanation in the said Notification, in the Table, against serial number 41, in column (3), namely:-

*“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”*

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

**NETRAPRABHA M. DHAYAPULE**

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