



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೯೩
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 193

**FINANCE SECRETARIAT**

**NOTIFICATION (01/2018)**

**No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018**

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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 in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Karnataka (11/2017) No. FD 48 CSL 2017, dated the 29<sup>th</sup> June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 601, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification,

(i) in the Table, -

(a) against serial number 3, in column (3), -

(A) in item (iv),-

(I) for sub-item (c), the following sub-item shall be substituted, namely: -

‘(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri AwasYojana (Urban);’;

(II) after sub-item (d), the following sub-items shall be inserted, namely: -

‘(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);

(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(III) after sub-item (f), the following sub-items shall be inserted, namely: -

“(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (Central Act 43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.”;

(B) in item (v),

(I) in sub-item (a), for the word “excluding”, the word “including” shall be substituted;

(II) after sub-item (d), the following sub-item shall be inserted, namely: -

“(da) low-cost houses up to a carpet area of 60 square meters per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;”;

