



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	ನಂ. ೯೮೬ No. 986
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**FINANCE SECRETARIAT**

**NOTIFICATION (17/2018)**

**No: FD 48 CSL 2017, Bengaluru, dated: 26/07/2018**

In exercise of the powers conferred by sub-section (3) of section 8 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 notification (11/2017) No.FD 48 CSL 2017 of the Government of Karnataka, 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, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

*“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”*

2. This Notification shall come into force with effect from 27<sup>th</sup> of July, 2018.

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

**K. S. PADMAVATHI**

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