



# 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. ೯೮೮ No. 988
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**FINANCE SECRETARIAT**

**NOTIFICATION (19/2018)**

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

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 notification (02/2017) 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 592, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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(iii) For S. No. 102 A and entries relating thereto, the following shall be substituted,-

"102A	2306	De-oiled rice bran Explanation: The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25 <sup>th</sup> January, 2018";
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(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"114A	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
114B	44 or 68	Deities made of stone, marble or wood ";

- (v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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- (vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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- (vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	96190010 or 96190020	Sanitary towels (pads) or sanitary napkins;tampons";
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- (viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)"
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2. This Notification shall come into force with effect from 27<sup>th</sup> 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).