



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೧೯೫
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 195

**FINANCE SECRETARIAT**

**NOTIFICATION (03/2018)**

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

In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in the notification of the Government of Karnataka, (13/2017) No. FD 48 CSL 2017, dated the 29<sup>th</sup> June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 603, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification,-

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(ii)

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Karnataka Goods and Services Tax Act, 2017.;

in the Explanation, after clause (e), the following clause shall be inserted, namely: -

'(f) " insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (Central Act 4 of 1938).'

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

**K.S. PADMAVATHI**

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