



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಡಿಸೆಂಬರ್ 31, 2018 (ಪುಷ್ಯ 10, ಶಕ ವರ್ಷ 1940) Bengaluru, Monday, December 31, 2018 (Pushya 10, Shaka Varsha 1940)	ನಂ. ೧೫೬೫ No.1565
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**FINANCE SECRETARIAT**

**NOTIFICATION (30/2018)**

**No. FD 48 CSL 2017, Bengaluru, dated: 31.12.2018**

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 (11/2017) No. FD 48 CSL 2017, dated the 29<sup>th</sup> June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.601, dated the 29<sup>th</sup> June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“Explanation 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1<sup>st</sup> day of January, 2019.

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

**K.S. PADMAVATHI**

Under Secretary to Government,  
Finance Department [C.T.-1].