FINANCE SECRETARIAT
NOTIFICATION (07/2018)
No. FD 48 CSL 2017, Bengaluru, dated: 25/01/2018

In exercise of the powers conferred by sub-sections (1) and (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, hereby makes the following further amendments in the notification of the Government of Karnataka(02/2017) No.FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, number 592, dated the 29th June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

(i) in S. No. 102, for the entry in column (3), the entry “Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]”, shall be substituted;

(ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>“102A”</td>
<td>2302 De-oiled rice bran</td>
</tr>
<tr>
<td>102B</td>
<td>2306 Cotton seed oil cake</td>
</tr>
</tbody>
</table>
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(iii) against S. No. 136A, in column (2), for the entry, the entry “7117” shall be substituted;

(iv) in S.No.137, in column (3), after the words “used in agriculture, horticulture or forestry” the words, “other than ghamella”, shall be added;

(v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry “Vibhuti”, shall be substituted;

(vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>“151”</td>
<td>Any chapter</td>
</tr>
<tr>
<td>“152”</td>
<td>“Parts for manufacture of hearing aids”;</td>
</tr>
</tbody>
</table>
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By order and in the name of the Governor of Karnataka,

K.S. PADMAVATHI
Under Secretary to Government,
Finance Department (C.T.-I).