



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜನವರಿ ೨೫, ೨೦೧೮ (ಮಾಘ ೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೨೦೦
Part-IVA	Bengaluru, Thursday, January 25, 2018 (Magha 5, Shaka Varsha 1939)	No. 200

FINANCE SECRETARIAT

NOTIFICATION (08/2018)

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

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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the State tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification (1/2017) No.FD 48 CSL 2017, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

Table

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and the rules made there under.	9%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and the rules made there under.	9%

