



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಅಶ್ವಯುಜ ೧೩, ೨೦೧೭ (ಅಶ್ವಯುಜ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೫೧
Part-IVA	Bengaluru, Friday, October 13, 2017 (Aashwayuja 21 Shaka Varsha 1939)	No. 951

FINANCE SECRETARIAT

NOTIFICATION (37/2017)

No. FD 48 CSL 2017 Bengaluru, dated:13.10.2017.

In exercise of the powers conferred by sub-section (1) 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 notifies 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 the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No. (01/2017) FD 48 CSL 2017 dated, 29 th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IVA, Number 591 dated the 29th June, 2017.	1
2.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under Notification No. (01/2017) FD 48 CSL 2017 dated, 29 th June, 2017 published in the Gazette of Karnataka, Extraordinary, Part IVA, Number 591 dated the 29th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation -For the purposes of this notification, -

- (1) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lessor prior to 1 st July, 2017 and supplied on lease before 1 st July, 2017
2.	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1 st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicle

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

K.S.PADMAVATHI

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