



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ**

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಅಕ್ಟೋಬರ್ ೧೭, ೨೦೧೭ (ಆಶ್ವಯುಜ ೨೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೯೬೮
Part-IVA	Bengaluru, Tuesday, October 17, 2017 (Aashwayuja 25, Shaka Varsha 1939)	No. 968

**FINANCE SECRETARIAT**

**NOTIFICATION ( 39/2017)**

**No. FD 48 CSL 2017, Bengaluru, dated: 17.10.2017.**

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 rate of 2.5 per cent 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 the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:-

**Table**

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, as the case maybe, may allow in this regard.

Explanation. -

- (1) In this notification, "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.
2. This Notification shall come into effect from 18<sup>th</sup> October, 2017.

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

**K.S.PADMAVATHI**

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