



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ೩೧, ಡಿಸೆಂಬರ್, ೨೦೨೨(ಪುಷ್ಯ, ೧೦, ಶಕವರ್ಷ, ೧೯೪೪) BENGALURU, SATURDAY, 31, DECEMBER, 2022(PUSHYA, 10, SHAKAVARSHA, 1944)	ನಂ. ೬೨೯ No. 629
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GOVERNMENT OF KARNATAKA

No. FD 20 CSL 2022

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 31.12.2022.

NOTIFICATION (12/2022)

In exercise of the powers conferred sub-section (1) of section 9 and sub-section (5) of section 15 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 Notification (01/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.591, dated the 29th June, 2017, namely:-

In the said notification, -

(A) in Schedule I – 2.5%, -

(i) against S. No.102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

(ii) against S. No.103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

- (B) in Schedule II – 6%,
- (i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely: -
- “Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;
- (ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -
- “Mathematical boxes, geometry boxes and colour boxes”;
- (C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -
- “Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.
2. This notification shall come into force with effect from the 1st day of January, 2023.

By Order and in the name of the
Governor of Karnataka

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

Note: - The principal Notification(01/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, was published in the Karnataka Gazette, Extraordinary, Part IVA, No.591, dated the 29th June, 2017, and was last amended by Notification (06/2022)No. FD 20CSL 2022, dated the 15th July, 2022, published in the Karnataka Gazette, Extraordinary, Part IVA, No.393, dated the 15th July, 2022.