



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. ೬೩೨ No. 632
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GOVERNMENT OF KARNATAKA

No. FD 20 CSL 2022

Karnataka Government Secretariat,
VidhanaSoudha,
Bengaluru, dated: 31.12.2022.

NOTIFICATION (15/2022)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 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 makes the following amendments further to amend the notification of the Government of Karnataka Notification (12/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.602, dated the 29th June, 2017, namely:-

In the said notification,

(i) against S. No.12, in column (3), after the entry, the following explanation shall be inserted, namely:-

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
- (ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No.23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st 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(12/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, was published in the Karnataka Gazette, Extraordinary, Part IVA, No.602, dated the 29th June, 2017, and was last amended by Notification (04/2022)No. FD 20CSL 2022, dated the 15th July, 2022, published in the Karnataka Gazette, Extraordinary, Part IVA, No.391, dated the 15th July, 2022.