



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ನವೆಂಬರ್ ೧೫, ೨೦೧೭ (ಕಾರ್ತಿಕ ೨೪, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ.೧೦೪೫
Part-IVA	Bengaluru, Wednesday November 15, 2017 (Karthika 24, Shaka Varsha 1939)	No. 1045

FINANCE SECRETARIAT

NOTIFICATION (21/2017)

NO. FD 47 CSL 2017, BENGALURU, DATED: 15.11.2017.

In exercise of the powers conferred by sub-section (2) of section 23 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

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

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