



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜುಲೈ ೨೬, ೨೦೧೮ (ಶ್ರಾವಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, July 26, 2018 (Shravana 4, Shaka Varsha 1940)	ನಂ. ೯೮೪ No. 984
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FINANCE SECRETARIAT

NOTIFICATION (15/2018)

No: FD 48 CSL 2017, Bengaluru, dated: 26/07/2018

In exercise of the powers conferred by sub-section (1) of section 11 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 further amendments in the notification (13/2017) No.FD 48 CSL 2017of the Government of Karnataka, dated the 29thJune, 2017, published in the Karnataka Gazette, Extraordinary, Part-IVA, Number 603, dated the 29thJune, 2017,namely:-

In the said notification, -

- (i) in the Table,after serial number 10 and the entries relating thereto, the following serial number and the entriesshall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Servicesupplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank ornon-banking financial company (NBFC)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.”;

- (ii) in the Explanation, afterclause (f), the following clause shall be inserted, namely: -

“(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

2. This Notification shall come into force with effect from 27th of July, 2018.

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

K. S. PADMAVATHI

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