RNI No. KARBIL/2001/47147





NOTIFICATION (10/2017) No. FD 48 CSL 2017, Bengaluru, dated: 29.06.2017.

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 exempts intra-State supplies of second hand goods by a supplier, who is not registered, to a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Karnataka Goods and Services tax Rules, 2017, from the whole of the State tax leviable thereon under section 9 of the Karnataka Good and Services Tax Act, 2017 (Karnataka Act 27 of 2017).

2. This notification shall come into force with effect from the 1st day of July, 2017.

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

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

ಸರ್ಕಾರಿ ಮುದ್ರಣಾಲಯ, ವಿಕಾಸ ಸೌಧ ಫಟಕ, ಬಿಂಗಳೂರು. (ಪಿ7) ಪ್ರತಿಗಳು: 500