RNI No. KARBIL/2001/47147





FINANCE SECRETARIAT NOTIFICATION (24/2017) No. FD 48 CSL 2017, BENGALURU, DATED: 21.09.2017.

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the Notification No. FD 48 CSL 2017(11/2017), dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, No.601in Part-IVA, dated the 29th June, 2017, namely:-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
 "(vi)Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or(iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Karnataka Goods and Services Tax Act, 2017 	6	-
(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-".

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

K.S.PADMAVATHI

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