

No.546

ಸಂಸ್ಥೆಯ ವ್ಯವಸ್ಥಾಪಕರು ಸಹ ರಚನೆ ಸಂಘಟನೆಯ

અર્પિત ષલિ

□ಒ□: □ವ ಇ 54 ಸನ 2024, □ಂಗ ಳ, ಲೆಹಂಕ:13.11.2024.

ಕಡುಬೆರಗು ಸರಕು ಮಾರಾಟದ ಒಳಿತಿ (ಒಳಿತಿ) ಅಧಿನಿಯಮ, 2024 ಇದೇ 2024 ರ

ನಾಂಬಳಾಂಗಲ 11ತುರಿಕುಂಕಳುಜಿವಿಲರ ಒವಿಡಳುಂಗುಲಿ, ನ

ಗೌರಿವಾಘೇಜ ಇದ್ದು 2024 ರ ಕಾರ್ತಿಕ ಅರ್ಧಶ್ರಮ : 02 ಎಂ ಗೆಜ ಕಾರ್ತಿಕ

೫೭. ಉಪವಿಧಾನರೂಪದಲ್ಲಿರುವ () ನ IV-A) ಪರಿಚಯನಾಂಕದ ಅಂಗಸಮಿತಿಯು,

2024 ರ ಕಾರ್ತಿಕ ಅಶ್ವಿನ 12: 02

ಕದಂಬ ಸಂಘ ಮಂಡಳಿಗಳ ನಡೆಸುವ (ನಿರ್ದೇಶಿಸಲ) ಅಧಿವೇಶನ, 2024

(ರತ ಗಣಾಜ಼ದ ಎಪರೃತ್ರ್ವೃನೃ ವಷೂದಯ ಕಹೂಟಕ ಜ಼ಖಿಲಂಒದ ಪೃಗುೄಚಿತೃೃ 2024ರ ನ್ಯಾಂಬಳಾಂಂಗಳೆ 13ಶ್ರುಹಂಕೃಳ್ಳಿ ಕಹೂಟಕ ಜ಼ಪತೃದ ಳಷ ಁಁಁಯುರ್ದಗ ಪೃಕಟೃಁ)

ಕಹಿಟಕ ಸರಢ ಢಗ್ರಾಢಢಗಲ ಢಡ ಅಗ್ರಿಢಿಯಢ, 2017 (2017ರ ಕಹಿಟಕ

ಅಘೋರಿಯವರು 27)ಜೆ ಮತ್ತೆ ೨೦೦೬ರಲ್ಲಿ ತರಗಿ ಮಗ್ಗುಲ ಅದೇಜೆ ೨೦೦೬ರ ಅಥವಾ ಅದೇಜೆ
 ಐ ೨೦೦೬ರ ಜೇಕೆದ ಪಯಗಲಜ ಉಪ ದ ಕುಲಸಗ ಒಂಹಿ ಅಘೋರ.

ಕದರಿಟಕ ಸರಂ ಮಠ್ರಾೃಗಲ ಂಡ ಅಠ್ರಿಯಮ, 2017ಱೃ ಅಂಠೃ -ೃಜೃ

ಬಾಬು: ಇವ ಸರ ಅಧಿಗಾಂ ಅಧಿಗಾರದ ಕೆಡುಕು ಸುರಿ.

☐ ಕಡೆಯರ್ಜಿ
☒ ಗ್ರಾಸಗಿರಿ ಉಪ ಧ ಕಬರಿದೆಜ್ಜಿ
ಅಭಿಮಾನಿಯೊಂ.

(1)

[illegible]

(□.2) 2024 (2024ರ ಂದ□ ಅಕ್ಟೋಬಿಯಮ15) ರ ಂಲಕ ಂದ□ ಸರಃ ಮಠ್ರಿೃಗಗಳ □ಢಡ

ಅಕ್ಟೋಬರ್‌ನಲ್ಲಿ, 2017 (2017ರ ೧೦ನೇ ಅಕ್ಟೋಬರ್‌ನಲ್ಲಿ) : ಈ ಕೆಳಕಂಡಂತಿರುವಂತೆ

ಮಗ್ರಿ೨ ಅದರ್ಜಿ೬ ನ೦೪೫ಘಪಂಗೆಯವರ ಅರ್ಜಿಮಂಗೆಯ ತ್ತುಟಿಯ ಲೆಕಂಕ:16ಶ ಆಗ್ಲ

2024 ൽ രത്ന ജ പത്മ ದ പ ಕ ഗ ഈ സ മ ಂ. രത്ന സ മ ര ഐ ഈ ಚ ಲ

ಒ.17/2024-ಒಂದನೇ ಸದನ ಅಧಿವೇಶನ: 27.09.2024ರ, ಸದನ ಅಧಿವೇಶನದ ದಿನ

ಉಪ ಧಗಲವಿಭದ ಲೆಕಂಕವಜೀರಿದುಜಂ.

[illegible]

ಅಂಕಂಯಂ ಕ್ಷಿಪ್ತವಿಧಿಗಳಿಗಾಗಿ ಅವಶ್ಯಕಜ್ಞಾನದಿಂದ:

ವೃತ್ತಗಂಧರ್ವಜಾಳ್ಯಅಥೈಯಂತಪ್ರತಿಬಿಂಬಿತಾಯನಾಲಕಗಳೆಜ್ಜುಗಳು
ಬದಲುಜರತಕ್ಕಜೊಳ್‌ಮಣ್ಣಿನಂತಹಆಲೆಯೂ, ಡಜುವವೃತ್ತಿಯಞ್‌ಪೋಲಿಯ

ಎಂದಭಿದೇಶಿಸತಾವೀಕ್ಷಿಸಿ ಅಥೈ ೆಗಳಞ್‌ಪೋಲಿಯ ಎಂದಭಿದೇಶಿಸತಾವೀಕ್ಷಿಸಿ
ಗೆಡಾಗ ಮಣ್ಣಿನ ಆಗತಪರಿಸಬರೆ ಇತ್ಯ ಪಯಗಳಞ್‌ಪೋಲಿಯ
ವಿಚಾರಿಸಬೊ.

24. ಪಕ್ಷರಣ 73ರಂಁಷಿೞಪಲಿ.-ಁಲಲಿೞಿೞಿಯಮದಪಕ್ಷರಣ 73ರೞಿ,-

- (i) ಒಂೀಡ್ತಿಯ ವಿಭಿನ್ನವು, “ಹಣವು ವಸತಿ 2023-24ರವೂಜನ ಅವಶ್ಯಕತೆಗೆ ಸ್ಪಷ್ಟವು,” ಎಂಬಪದಗಮಿತ್ರಾಂತಗಳಿಗಿಳಿಗಿಸಿತಕಜೆಹಿಳು;
- (ii) ಉಪ-ಪರ್ಕರಣ (11)ರಆತರ, ಈಃಲಉಡಲುಪ-ಪರ್ಕರಣವಿಗಿಳಿಗಿಸಿತಕಜೆಹಿಳು,

ಅಂದ:-

[illegible]

25. ಪಠ್ಯಕ್ರಮ 74ರಂತಿರುವುದಿಲ್ಲ.-ಉಲ್ಲೇಖಿಸಿದವುಗಳ ಪಠ್ಯಕ್ರಮ 74ರಂತಿರುವುದಿಲ್ಲ.

- (i) ಐನ್‌ಫೋರ್ಮೇಷನ್‌ಬಿಲ್ಡ್‌ಬದ್ಧ, “ಹಣ್ಣು-ವಸತಿ 2023-24ರವನ್ನಜನಅವಗ್ರಾಡ್
ಗ್ರಾಂತ್ಯಿಕ್ರಾಫ್ಟ್,” ಎಂಬಪದಗ್ಗಾಮಗ್ರಾಂತ್ಯಿಕ್ರಾಫ್ಟ್‌ಗಳಿಗ್ಗೂಒಸತಕಜೆಹ್ಲಿಫ್;
- (ii) ಉಪ-ಪರ್ಕಣ (11)ರಚತರಮಗ್ರಾಂತ್ಯಿಕ್ರಾಫ್ಟ್‌ಯರದಗ್ಗೂಒಸತಕಜೆಹ್ಲಿಫ್, ಅಂದಃ:-

“(12) ಹಣ್ಣು-ವೆಚ್ಚಿ 2023-24ರ ವ್ಯಯನಲವೃತ್ತದ ಿ ರ್ರಾಫ್ತು ಾಡ

ವಿಧಾರ್ಥಭಜಕಾಪ-ಕರಣದಲುವ (iii) ವರರ್ಯ 2೫೬-೪೭೩ ಡತಕಜೆಹು.

ಧಗ್ಗಾಅನಮಯಃಗತಕಜ್ಜಿಃ.”;

26. ನಿಸ್ಪಕ್ಷರಣ 74ಎ ಪರಿಗ್ರಹ.- ೧೫೭ ಅಧ್ಯಾಯದ ಪಕ್ಷರಣ 74ರ ಅಡಿಯಲ್ಲಿ, ಈ ಕೆಳಕಂಡ ಪಕ್ಷರಣವನ್ನು ಸೇರಿಸುವುದಾಗಿ, ಅಂದೂ:-

“74ಎ. 2024-

25 ಕಂದಂ ಬಳವಹಣೆ ವಷರ್ಗಳ್ ಮುಕ್ತರಣಜೇಜ್ ಢಡಗಿ ಯಡಗಿ ಉವಲಧೃಕಲಿ ಗಿಯಲದಲಧೃತವಿಂದುಲದಮಳವಿಂಗಯಲಧೃತವಿಜಡಹೀಆಂಡಲಧೃಬಳ್ ದೃಫಢಡಜ್ಜಿಯಿದರಿರ್.

- (1) ಮುಂಚೆ ಒಡೆಯರ್ಗುಳಿಯ ಡಾ. ಉಷ್ಣಾಕ್ಷಿ ಅಧೀಕಾರದಲ್ಲಿಯೇ ಲಭ್ಯಾಕ್ಷಿ ಅಧೀನಕ್ಕೆ ಬಂದ ಮುಖವು
 ಒಂದು ಲಭ್ಯಾಕ್ಷಿ ಅಧೀನವು

■ ಕಡಜ್ಞಯಣೃತವಿ೦ಜ ■ ಡಹಿಲಂಪುಗೊಲದಬಳ ■ ಪುಗೊಲಕು

ಅರಿತುಕೊಡಲುಳ್ಳಿ ದಬ್ಬ, ಆತನು, ಒಡಗೈಯೊಡಃಇವನುಅದಬ್ಬೊಡಕಲಿ

ಗಿಯ ಲಖವಅಧಃೞುಡತಚಿ಼ಂದಮಳುವಿಂಃಡುಜುಂ ಅಧಃ

[illegible]

□ಡ□೭ದಬಲ□ಮಗ್ರ೨ಈಅೞಿೞಿಯಮದಉಪ ಧಗಂಅಧಃಅದರಅಲಯಃ□

□ಡಷದಛಿಯಢುಗಲಲಯಃ□ಲ್ರಿಸಬ□ಗಿದಞಢಡದಢ□ಡ, ಁಃ□ಗಿಯ

ಡರಹಿ ಎಣ್ಣೆ: ೨೦೦೦ ಲಿಟರ್
 ಡರಹಿ ಎಣ್ಣೆ: ೨೦೦೦ ಲಿಟರ್

ಪ್ರಥಮ, ಮುಂಃ ಾಡಯಜಿಁ ಗ್ರಿಯ ಾಡನಿಖಿಁ ಅಧಃಕವಃ

□ಗಿಯ □ಲಗ್ನಿ ಅಧಃ ತಚ್ಛಿಂಧ ಮುಖವಿಂಞ □ಲಗ್ನಿ ಅಧಃ

೨೪ ಡಿ. ೨೦೧೭

ಹಣ೭□ವಷರಿದ೪□ಒಂಹಿ□ರೄವಿ□ಗವಿೄಡತಕಜೆದ೪ಲ□.

ಜಂತಕಲಕ್ಷಿರತೃದಳ, ಹವೀರ್ಗೃಸಿಹಿ

[illegible]

ಗಿಯ ಲವಅಥಃ ಉವಅಥಃಬಳ ಖವಹಣಃ ವಷಃಜೆಗೞ್ಗಿರಿಕಂಕರಿಂದನಲವ ೨ರ೪
೦೦೦ಗ

□ ಕಡಜ್ಜಿಯಣತವಿಜ □ ಡಹಿಲಂಲಿಖವ್ರಿ □ ಘ □ ಙ □ ರಿಕಟಿಲಿಲದಜಸ್ರಿಖವಳಡಲಧಿತಿವಿಂ ದ
ಮಖವಿಂ □ ಲಿಖವ

[illegible]

(3) ಉಪ-ಪಂಚಾಯತ್ (1)ರ ಅಧೀನದಲ್ಲಿರುವ ಗ್ರಾಮೀಣ ವ್ಯಾಪ್ತಿಯಲ್ಲಿರುವ ಚದುರಿದ ವಜ್ರ

ಬಿಡುಗಡೆಯಾಗುವ, ಉಪ-ಪರಿಕರಣ (1)ರ ಅಲಯದ ಒಪ್ಪಿಗೆಯಿರುವ ಅವಧಿಗಳಿಗಾಗಿ

ಉರಗುಪಲಿ ದಇತರಲಂಫಲವೃಗಗ ಡ, ಗಿಯ ಡಗಿಲವಲಫಕಲೃಗಿಯ

□ಲದ□೩ಡಯಅಧಃತವಿ೩ಂದ□ಲದಮಖವಿವಂಁಯಅಧಃತವಿ೩ಁಡಹಿ೩ಂಡ

ಅದೃಶ್ಯವಾದ ಒಂದು ಕಥೆ

ಕೃತಿಗ್ರಂಥಿಕೃಷ್ಣಯಶಸ್ವಿಯುಜನಕಸಬರಿಗಿವೆಒಡಂಬಡುವುದು.

(4) ಅಂಥ ಾಡ ಅವಾಗಿಗ

ಛಜಁಪ-ಪಁಕರಣ (1)ರಅಲಿಯಫಁಠಁಪಁಠಁಜಁದಁಞಁ

ಉಗ್ರಪವಿತ್ರದಲಿಂಢುಕಡಲವಲಿಗ ಡಲದಕುಖವಲರಗ್ರಲರಗಲ, ಉಂಢ

ಚಹಪತ ದಖ ನಠಾಣಿಸುಜಖವಳಿಜ್ಞವಣಿ೭ವಷರಂ೨ಡ೬ಳಪಬ್ಲ೨೦ಥ

ವರಪತೆ ದಂಕುಳಿಃಯಜಿಽಉಪ-ಪ ಕರಣ (1)ರಅಲಿಯುಃ ಅಂಧವಃ ೩೨ಡಂಕು

☐ ಲದಖೀಗಿಂಁ ☐ ಎಂಹಿಪ್ಕ್ಳು ಸತಕಜೆಹಿ.

ಅಜಿಞಾನಭಿಜಪ್ಪ ಕರಣ 75ರಲುಪ-ಪ ಕರಣ (2)ರಲುಪ ಧಗಳಪ್ಪ ೭೦ ಕ೨ ಅ೦೨೭೩

[illegible]

ಮಗ್ಗುಲಪ್ಪಗಿರಿ, ಈಲುಪ-ಪಕ್ಕರಣದಲಿಯಬನ್ನರಿವ ಗಳಂಃರಿನ್ನೆ, ಘಡ ()

ಮಠ೨ಫಡ (□)ಯಒಂಹಿಱಃಶದಱದಒಲಫಠರದಲತಪ್ಪಠಕದಐ

ಉಂೀಚಿ ಅಬೀಗಿ ವಿರಿಶರ ಅಧಿ ಅಬೀಗಿ ಕುರಿಕರಣ ಅಧಿ
ಕುಲಯದವಿಶಿನಃಜೇದಕುಜದ ರಿಶಿರಕುಜ,ಪಕರಣ 107ರಉಪ-

ಪಠ್ಯಕ್ರಮ (3)ರ ಅಧಿಕಾರವು ಉಚಿತವಾಗಿರುತ್ತದೆ ಮತ್ತು ಪಠ್ಯಕ್ರಮ (3)ರ ಅಧಿಕಾರವು ಸಹಜವಾಗಿದೆ

ಅಗೌಫಧೀಪ ಕರಣ 117ರಉಪ-ಪ ಕರಣ (1)ರಅಲಿಯು ಅಧೀಪ ಕರಣ 118ರಉಪ-

ಪ್ರಕರಣ (1)ರ ಅಧಿಯು ಒಳಜ್ಞತೆ ಸಹಿತರದೊಬ್ಬ ಅಧಿಕಾರಿಗಳಿಂದ ಅಭಿಲೇಖಿಸಲ್ಪಟ್ಟಿದೆ
ಪ್ರಕರಣಗಳನ್ನು, ಅಧಿಕಾರಿ ಪ್ರಕರಣ 108ರ ಉಪ-ಪ್ರಕರಣ (1)ರ ಅಧಿಯು ಒಳಜ್ಞತೆ
ನಗವ ಗಳಿಸಲ್ಪಟ್ಟಿದೆ. ಇವು ಪ್ರಕರಣಗಳನ್ನು, ಅಭಿಲೇಖಿಸಲ್ಪಟ್ಟಿದೆ. ಅಧಿಕಾರಿಗಳಿಂದ

ಹಾಕು ಉಕರಣಾಧಿಕಾರಿ ಹಾಕು ಲಯಾಧಿಕಾರಿಗಳಿಗೆ ವೈಯಕ್ತಿಕ ಉಪರಾಜ್ಯಾಧಿಕಾರ

ಅಜಿಠರಘಸದನವು ೭೨, ಸದನಾಃಶದನಿಕಂಕನಿಂದ೧೫೫೦೦೦ಗ ಳಡಗಿಯ

ಡೌದಗೋವಣ್ಣರತ್ತಿನ್ಮುಗೆಿದಂಇದಳು, ಅದಜಁಗಿಯಳವ

ಷರಂಗಿ೨ಡುಳಪಗ್ರೃತ೨೦೦:

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ಅಲಂಪಣಿಗೊ, ಅಂತಹಬಲಮಗೊ೨ಚ್ಚಡವಣಿ೬ಈಛಗಣಗಿಯಲದಳು,
ಅದರಮಖವಿಂ೦ಲಭ೦ಗತಕಜೆದಳು.

(2) ತಜ್ಞರೊಂದಿಗಿರುವ ಖಜೀನೆಯ ಪರಿಶೀಲನೆ, ವ್ಯಯ ಮತ್ತು ದಾಖಲೆಗಳ ಸಿದ್ಧತೆ, ಉಪ-ಪರಿಶೀಲನೆ(1)ರಲ್ಲಿ ಒಳಗೊಂಡಿರುವ ಅನುಸರಣೆಗಳನ್ನು.

(3) ಸದನವು ೨೦೧೭, ಅಕ್ಟೋಬರ್ ೨೭ರ ಅಧಿವೇಶನದಲ್ಲಿ ಉತ್ತರಾಂತ್ಯ ಪ್ರದೇಶ ಸರ್ಕಾರದ
ರಿಜಿಸ್ಟ್ರಾರ್, ಒಂಹಿಯಲ್ಲಿ ಉತ್ತರಾಂತ್ಯ ಸರ್ಕಾರದ ಅಧಿಕಾರಿಗಳಿಗೆ,
ಇತ್ತೀಚೆಗೆ, ಉಪ-ಪ್ರಕರಣ (1)ರ ಅನ್ವಯ
ಅಧಿಕಾರಿಗಳಿಗೆ ಉತ್ತರಾಂತ್ಯ ಸರ್ಕಾರದ ೨೦೧೭ರ ಅಧಿಕಾರಿಗಳ
ನಿರ್ದೇಶನ, ಉಪ-ಪ್ರಕರಣ (1)ರ ಒಳತೆರದಿರುವ ಅನುಸೂಚಿಗಳನ್ನು.

(4) ಈ ಅಧ್ಯಾಯವು ಒಳಗೊಂಡಿರುವ ಉಪ-ಪಠ್ಯಗಳು
(1) ರಾಜ್ಯದ ಉಪ-ಪಠ್ಯಗಳು
ಅಧ್ಯಾಯ 1 ನಗರ ಗ್ರಾಮೀಣ ತಾಲೂಕು ಪಂಚಾಯತ್ ರಾಜ್, ಉಪ-

(ಎ) ಉಪ-ಪಂಚಾಯತ್ ರಾಜ್, ಈಳಿಉಡಪ್ಪಗ್ರಾಂಪಂಚಾಯತ್, ವರದಿಯುಳ್ಳ ಪಂಚಾಯತ್ ಜಿಲ್ಲೆ, ಅಂದಾಜ:-

[illegible]

(□) ವರದಿಯು ಉಳಿದವರ ವರದಿ
ಎಂಥೆಮುಖ□ಒ□ಁಡತಕಜೆಹೀಮಗ್ರಾ೨□ಡಮುಖ□ಒ□ಁಡಮದವರದಿ | ರಚತರ,
ಈಃಲಉಡವರದಿಯು ಉಳಿದ □ನತಕಜೆಹೀಮ, ಅಂದೂ:-

36. ಅಜ್ಜ-III ರಂ-ಹಿಳಪಲ- ಉಲಾಞಿವಿಯಮದಅಜ್ಜ-IIIರಳ, ಉಲಿಃ 8 ಮಞ್ಞವರಯ-
ಞ, ಈಳಉಡಉಲಿಃಗಳಜಞಞತಕಜೆಹಿಳ, ಅಗ್ಗ ಂದಞ:-

[illegible]

ಡ, ಪ಼ಱಖಃ಼ಗಿರವಿ೦ದ, ಸಹ-ಃ಼ಗಿರವಿಡಸಹ-

ಕೌಪಿಲಜೀವಳತಂತ್ರಗ್ರಿಯಡೆದಬ್ರಹ್ಮಉಂಗುನಾ,

ಗಿಯ ಲದಷರಂ೦೨ಡಒಳಪವ್ವು, ಗಿರ೦ದಮಖ, ಗಿರ೦ಡ ಗಿಯ ಲದ

16 / 26

□ କଢ଼

ಪ್ರಕರಣ 6

ಸಂರಕ್ಷಿಸಿದಳು

☐ ಕಡೆಜ್‌ಯಿಹಿ

સન રચલી જમડ.

17 / 26

Whereas, parallelly there is a requirement to bring similar amendments to Goods and Services Tax to being a uniform taxation system.

Whereas, new tax regime had faced certain difficulties. In order to overcome the difficulties, it is proposed to amend the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act No. 27 of 2017).

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Whereas, both Houses of the State Legislature are not in session and are not likely to meet near future, the Hon'ble Governor of Karnataka is satisfied that the circumstances exist which render it necessary for him to take immediate action, to amend the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).

Now, therefore in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, Hon'ble Governor of Karnataka is pleased to promulgate the following Ordinance, namely:-

1. Short title and commencement.- (1) This Ordinance may be called the Karnataka Goods and Services Tax (Amendment) Ordinance, 2024.

(2) Section 1 shall come into force at once.

(3) Save as otherwise provided, remaining sections shall come into force on such date, with prospective or retrospective effect, as the Government may, by notification in the Official Gazette, appoint:

Provided that, different dates may be appointed for different provisions of this Ordinance and any reference in any such provision to the commencement of this Ordinance shall be construed as a reference to the coming into force of that provision.

2. Amendment of section 9.- In the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017)(hereinafter referred to as the principal Act), in section 9, in sub-section (1), after the words “alcoholic liquor for human consumption”, the words “and un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption”, shall be inserted.

3. Amendment of section 10.- In section 10 of the principal Act, in sub-section (5), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

4. Insertion of new section 11A.- After section 11 of the principal Act, the following new section shall be inserted, namely:-

“11A. Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice.- Notwithstanding anything contained in this Ordinance, if the Government is satisfied that,-

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(a) a practice was, or is, generally prevalent regarding levy of State tax (including non-levy thereof) on any supply of goods or services or both; and (b) Such supplies were, or are, liable to,-

(i) State tax, in cases where according to the said practice, State tax was not, or is not being, levied, or

(ii) a higher amount of State tax than what was, or is being, levied, in accordance with the said practice,

-the Government may, on the recommendation of the Council, by notification in the Official Gazette, direct that the whole of the State tax payable on such supplies, or, as the case may be, the State tax in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the State tax was not, or is not being levied, or was, or is being, short-levied, in accordance with the said practice.”.

5. Amendment of section 13.- In section 13 of the Principal Act, in sub-section (3),-

(i) in clause (b), for the words “by the supplier:”, the words “by the supplier, in cases where

invoice is required to be issued by the supplier; or” ,shall be substituted;

(ii) after clause (b), the following clause shall be inserted, namely:-

“(c) the date of issue of invoice by the recipient, in cases where invoice is to be issued by the recipient:”;

(iii) in the first proviso, after the words, brackets and letter “or clause (b)”, the words, brackets and letter “or clause (c)”, shall be inserted.

6. Amendment of section 16.- In section 16 of the principal Act, after sub-section (4), the following sub-sections shall be inserted with effect from the 1st day of July, 2017, namely:-

“(5) Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed upto the thirtieth day of November, 2021.

(6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the

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Appellate Tribunal or court and where avilment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4), on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,-

(i) filed upto thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or

(ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration, whichever is later.”

7. Amendment of section 17.- In section 17 of the Principal Act, in sub-section (5), in clause (i), for the words and figures “sections 74, 129 and 130”, the words and figures “section 74 in respect of any period upto Financial Year 2023-24”, shall be substituted.

8. Amendment of section 21.- In section 21 of the Principal Act, after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

9. Amendment of section 30.- In section 30 of the Principal Act, in sub-section (2), after the proviso, the following proviso shall be inserted, namely:- “Provided further that, such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed.”.

10. Amendment of section 31.- In section 31 of the principal Act,- (a) in sub-section (3), in clause (f), after the words and figure “of section 9 shall”, the words “within the period as may be prescribed,” shall be inserted; (b) after clause (g), the following Explanation shall be inserted, namely:-

“**Explanation.-**For the purposes of clause (f), the expression “supplier who is not registered” shall include the supplier who is registered solely for the purpose of deduction of tax under section 51.”

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11. Amendment of section 35.- In section 35 of the Principal Act, in sub-section (6), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

12. Amendment of section 39.- In section 39 of the Principal Act, for sub-section (3), the following sub-section shall be substituted, namely:-

“(3) Every registered person required to deduct tax at source under section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and

manner and within such time as may be prescribed:

Provided that, the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month.”.

13. Amendment of section 49.- In section 49 of the Principal Act, in sub-section (8), in clause (c), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

14. Amendment of section 50.- In section 50 of the Principal Act, in sub-section (1), in the proviso, after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

15. Amendment of section 51.- In section 51 of the Principal Act, in sub-section (7), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

16. Amendment of section 54.- In section 54 of the Principal Act,- (a) in sub-section (3), the second proviso shall be omitted;

(b) after sub-section (14) and before the Explanation, the following sub-section shall be inserted, namely:-

“(15) Notwithstanding anything contained in this section, no refund of unutilised input tax credit on account of zero rated supply of goods or of integrated tax paid on account of zero rated supply of goods shall be allowed where such zero rated supply of goods is subjected to export duty.”.

17. Amendment of section 61.- In section 61 of the Principal Act, in sub-section (3), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

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18. Amendment of section 62.- In section 62 of the Principal Act, in sub-section (1), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

19. Amendment of section 63.- In section 63 of the Principal Act, after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

20. Amendment of section 64.- In section 64 of the Principal Act, in sub-section (2), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

21. Amendment of section 65.- In section 65 of the Principal Act, in sub-section (7), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

22. Amendment of section 66.- In section 66 of the Principal Act, in sub-section (6), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74A”, shall be inserted.

23. Amendment of section 70.- In section 70 of the Principal Act, after sub-section (1), the following sub-section shall be inserted, namely:-

“(1A) All persons summoned under sub-section (1), shall be bound to attend, either in person or by an authorised representative, as such officer may direct, and the person so appearing shall state the truth during examination or make statements or produce such documents and other things as may be required.”.

24. Amendment of section 73.- In section 73 of the Principal Act,-

(i) in the heading, after the words “Determination of tax”, the words and figures “pertaining to the period up to Financial Year 2023-24”, shall be inserted; (ii) after sub-section (11), the following sub-section shall be inserted, namely:-

“(12) The provisions of this section shall be applicable for determination of tax pertaining to the period upto Financial Year 2023-24.”.

25. Amendment of section 74.-In section 74 of the Principal Act,- (i) in the heading, after the words “Determination of tax”, the words and figures “pertaining to the period up to Financial Year 2023-24”, shall be inserted; (ii) after sub-section (11) and before Explanation 1, the following sub-section shall be inserted, namely:-

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“(12) The provisions of this section shall be applicable for determination of tax pertaining to the period upto Financial Year 2023-24.”;

(iii) the Explanation 2 shall be omitted.

26. Insertion of new section 74A.-After section 74 of the Principal Act, the following section shall be inserted, namely:-

“74A.Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onwards.-(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder:

Provided that, no notice shall be issued, if the tax which has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised in a financial year is less than one thousand rupees.

(2) The proper officer shall issue the notice under sub section (1), within forty-two months from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within forty-two months from the date of erroneous refund.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub section (1), on the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

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(5) The penalty in case where any tax which has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised,-

(i) for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, shall be equivalent to ten percent of tax due from such person or ten thousand rupees, whichever is higher;

(ii) for the reason of fraud or any wilful-misstatement or suppression of facts to evade tax shall be equivalent to the tax due from such person.

(6) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(7) The proper officer shall issue the order under sub section (6) within twelve months from the date of issuance of notice specified in sub-section (2):

Provided that, where the proper officer is not able to issue the order within the specified period, the

Commissioner, or an officer authorised by the Commissioner senior in rank to the proper officer but not below the rank of Joint Commissioner of State Tax, may, having regard to the reasons for delay in issuance of the order under sub-section (6), to be recorded in writing, before the expiry of the specified period, extend the said period further by a maximum of six months.

(8) The person chargeable with tax where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, may, -

(i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information shall not serve any notice under sub-section (1) or the statement under sub-section (3), as the case may be, in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder; (ii) pay the said tax along with interest payable under section 50 within sixty days of issue of show cause notice, and on doing so, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

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(9) The person chargeable with tax, where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any willful misstatement or suppression of facts to evade tax, may, -

(i) Before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen percent of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Ordinance or the rules made thereunder;

(ii) pay the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five percent of such tax within sixty days of issue of the notice, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded;

(iii) pay the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty percent of such tax within sixty days of communication of the order, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded.

(10) Where the proper officer is of the opinion that the amount paid under clause (i) of sub-section (8) or clause (i) of sub-section (9) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub section (1), in respect of such amount which falls short of the amount actually payable.

(11) Notwithstanding anything contained in clause (i) or clause (ii) of sub-section (8), penalty under clause (i) of sub-section (5), shall be payable where any amount of self assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.

(12) The provisions of this section shall be applicable for determination of tax pertaining to the Financial Year 2024 25 onwards.

Explanation 1.—For the purposes of this section,—

(i) the expression “all proceedings in respect of the said notice” shall not include proceedings under section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main

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person have been concluded under this section, the proceedings against all the persons liable to pay penalty under sections 122 and 125 are deemed to be concluded.

Explanation 2.—For the purposes of this Ordinance, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules madethereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.

27. Amendment of section 75.— In section 75 of the Principal Act,- (a) in sub-section (1), after the word and figures “section 74”, the words, brackets, figures and letter “or sub-sections (2) and (7) of section 74A”, shall be inserted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:- “(2A) Where any Appellate Authority or Appellate Tribunal or court concludes that the penalty under clause (ii) of sub-section (5) of section 74A is not sustainable for the reason that the charges of fraud or any wilful misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the penalty shall be payable by such person, under clause (i) of sub-section (5) of section 74A.”;

(c) for sub-section (10), the following sub-section shall be substituted, namely:—

“(10) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within the period specified in sub-section (10) of section 73 or in sub-section (10) of section 74 or in sub-section (7) of section 74A.”;

(d) in sub-section (11), after the word and figures “section 74”, the words, brackets, figures and letter “or sub-section (7) of section 74A”, shall be inserted; (e) in sub-section (12), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74 A”, shall be inserted;

(f) in sub-section (13), after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74 A”, shall be inserted.

28. Amendment of section 104.— In section 104 of the Principal Act, in sub-section (1) in the explanation after the word and figures “section 74” the words,

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brackets, figures and letters “or sub-sections (2) and (7) of section 74A” shall be inserted.

29. Amendment of section 107.— In section 107 of the Principal Act,- (a) in sub-section (6), in clause (b), for the word “twenty five”, the word “twenty”, shall be substituted;

(b) in sub-section (11), in the second proviso, after the words and figures “section 73 or section 74”, the words, figures and letter “or section 74 A”, shall be inserted.

30. Amendment of section 109.— In section 109 of the Principal Act, in sub-section (1), after the words “ Revisional Authority”, the words “, or for conducting an examination or adjudicating the cases referred to in sub-section (2) of section 171 if so notified under the said section”, shall be inserted;

31. Amendment of section 112.— In section 112 of the Principal Act,- (a) in sub section (1), after the words “from the date on which the order sought to be appealed against is communicated to the person preferring the appeal”, the words “; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later.” shall be inserted, with effect from the 1st day of August, 2024.;

(b) in sub section (3), after the words “from the date on which the said order has been passed”, the words “; or the date, as may be notified by the Government, on the recommendations of the Council, for the purpose of filing application before the Appellate Tribunal under this Act, whichever is later,” shall be inserted with effect from the 1st day of August, 2024.;

(c) in sub-section (6), after the words, brackets and figure “after the expiry of the period referred to in sub-section (1)”, the words, brackets and figure “or permit the filing of an application within three months after the expiry of the period referred to in sub-section (3)”, shall be inserted;

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(d) in sub-section (8), in clause (b), for the words “twenty percent”, the words “ten percent”, shall be substituted.

32. Amendment of section 122.- In section 122 of the Principal Act, in sub-section (1B), for the words “Any electronic commerce operator who-”, the words and figures “Any electronic commerce operator, who is liable to collect tax at source under section 52,-” shall be substituted with effect from 1st day of October 2023.

33. Amendment of section 127.- In section 127 of the Principal Act, after the words and figures “section 73 or section 74”, the words figures and letter “or section 74A” shall be inserted.

34. Insertion of new section 128A.-After section 128 of Principal Act, the following section shall be inserted, namely:—

“128A. Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods.-(1) Notwithstanding anything to the contrary contained in this **Ordinance**, where any amount of tax is payable by a person chargeable with tax in accordance with,-

(a) a notice issued under sub-section (1) of section 73 or a statement issued under sub-section (3) of section 73, and where no order under sub-section (9) of section 73 has been issued; or

(b) an order passed under sub-section (9) of section 73, and where no order under sub-section (11) of section 107 or sub-section (1) of section 108 has been passed; or

(c) an order passed under sub-section (11) of section 107 or sub-section (1) of section 108, and where no order under sub-section (1) of section 113 has been passed, pertaining to the period from 1st July, 2017 to 31st March, 2020, or a part thereof, and the said person pays the full amount of tax payable as per the notice or statement or the order referred to in clause (a), clause (b) or clause (c), as the case may be, on or before the date, as may be notified by the Government on the recommendations of the Council, no interest under section 50 and penalty under this Act, shall be payable and all the proceedings in respect of the said notice or order or

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statement, as the case may be, shall be deemed to be concluded, subject to such conditions as may be prescribed:

Provided that, where a notice has been issued under sub section (1) of section 74, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court in accordance with the provisions of sub-section (2) of section 75, the said notice or order shall be considered to be a notice or order, as the case may be, referred to in clause (a) or clause (b) of this sub-section:

Provided further that, the conclusion of the proceedings under this sub-section, in cases where an application is filed under sub-section (3) of section 107 or under sub-section (3) of section 112 or an appeal is filed by an officer of Statetax under sub-section (1) of section 117 or under sub-section (1) of section 118 or where any proceedings are initiated under sub-section (1) of section 108, against an order referred to in clause (b) or clause (c) or against the directions of the Appellate Authority or the Appellate Tribunal or the court referred to in the first proviso, shall be subject to the condition that the said person pays the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, within three months from the date of the said order:

Provided also that, where such interest and penalty has already been paid, no refund of the same shall be available.

(2) Nothing contained in sub-section (1) shall be applicable in respect of any amount payable by the person on account of erroneous refund.

(3) Nothing contained in sub-section (1) shall be applicable in respect of cases where an appeal or writ petition filed by the said person is pending before Appellate Authority or Appellate Tribunal or a court, as the case may be, and has not been withdrawn by the said person on or before the date notified under sub-section (1).

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(4) Notwithstanding anything contained in this Ordinance, where any amount specified under sub-section (1) has been paid and the proceedings are deemed to be concluded under the said sub-section, no appeal under sub-section (1) of section 107 or sub-section (1) of section 112 shall lie against an order referred to in clause (b) or clause (c) of sub-section (1), as the case may be.”.

35. Amendment of section 171.- In section 171 of the Principal Act.- (a) after sub-section (2), the following proviso and Explanation shall be inserted, namely: –

“Provided that, the Government may by notification, on the recommendations of the Council, specify the date from which the said Authority shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Explanation.-For the purposes of this sub-section, “request for examination” shall mean the written application filed by an applicant requesting for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.”;

(b) in sub-section (3A), the existing Explanation shall be numbered as

“Explanation-1”, after Explanation-1 as so numbered, the following Explanation shall be inserted, namely: —

“**Explanation 2.-**For the purposes of this section, the expression “Authority” shall include the “Appellate Tribunal”.”

36. Amendment to Schedule III.- In Schedule III to the Principal Act, after paragraph 8 and before Explanation 1, the following paragraphs shall be inserted, namely: -

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--

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“9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in coinsurance agreements, subject to the condition that the lead insurer pays the Central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.

10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the Central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.”.

37. No refund of tax paid or input tax credit reversed.- No refund shall be made of all the tax paid or the input tax credit reversed, which would not have been so paid or not reversed had section 6 been in force at all material times.

The above translation of ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಮೂಲಕ (ಕರ್ನಾಟಕ) ಅಧಿನಿಯಮ, 2024 (2024 ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ: 02) be published in the official Gazette under Article 348 of the Constitution of India.

THAAWARCHAND GEHLOT
GOVERNOR OF KARNATAKA

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

G. Sridhar

Secretary to Government

Department of Parliamentary Affairs
and Legislation

ಮುದ್ರಿಕರುಂಁಗೂಪೆಂಶಕರು:- ಸಂಕಲಂಁಁಕಗಳ, ಕಲಂಟಕಂಜಪತೆ, ಸಂಕಂಕಂೀಂದಮುದ್ರೆಂಲಯ, ಿಂಗಳರು