

No.435

અર્થ □ ઝલ

□ಒ□: □ವ ಇ 27 ಸನ 2023, □ಂಗ ಇ, ಲೆಕಿಂಕ: 29.09.2023

[illegible]

2023 ರ ಕಾರ್ଯಕ ಅಧಿಷ್ಠಾಪನ ೨೩- 04

ಕಡುಗಟ್ಟಕ ಸರಂ ಮಠ್ರಾಽಽಗಲ ಂಡ (ಂಠಂಫಪಲ) ಅಠಿಽಽಶ, 2023

(ರತ ಗಣಿಗಳಿಗೆ ಎಪಿಎಂಸಿಗಳಿಗೆ ವಸತಿ ಕಾಮಗಾರಿಗಳಿಗೆ ಬಿಡುಗಡೆ ಮಾಡಿದ ಪಿಎಂಸಿಗಳಿಗೆ 2023 ರ

೨೦೨೦-೨೦೨೧ರ ೨೯ನೇ ಅಕ್ಟೋಬರ್ ಕಾರ್ಯಕ್ರಮದ ವಿಷಯವು ರದ್ದು
ಪಡಿಸಲಾಗಿದೆ).

ಕಹಿಟಕ ಸರ- ಮಠ್ರಾೃಗಲೆ ಾಡ ಅಶ್ರಿಯಮ, 2017 (2017ರ ಕಹಿಟಕ
ಅಶ್ರಿಯಮ 27)ಃಜೆ ಮತೃಂ಼ೀಪಲ ತರಣ ಮಠ್ರಾೃ ಅದಃಜೆೃ ಶ್ರೀದ ಅಥಃ ಅದಃಜೆ
ಖೃಜೀಕದ ಷಯಗಲಜ ಉಪ ದ ಕೃಸಣ ಒ಼ೀ ಅೃಃಶ.

ಉಂಕ: 02-08-2023
 ಸತಾಯ

[illegible]

೧೭/೦೮/೨೦೨೩ ರಲ್ಲಿ, ೦೧-೧೦-೨೦೨೩ ರಿಂದ ೦೭ ಬಳಿ
 ಧರ್ಮಪ್ರಜ್ಞಾ ಸಂಸ್ಥೆಯು ಸರ್ವತೋಮುಖವಾಗಿ ಅಭಿವೃದ್ಧಿಪಡಿಸುತ್ತಿರುವ
 ೦೭/೦೮-೨೦೨೩ ರಲ್ಲಿ, ೦೧-೧೦-೨೦೨೩ ರಿಂದ ೦೭ ಬಳಿ

ಕಹರಿಟಿಕ ಁಜ಼ದ ಂನ಼ಡಲದ ಉಭಯ ಸದನಗಂಾ ಅರೂಶನದಃ
ಇಲ಼ಱಿಱಿದಂಂದ ಮಠ್ರ೨ ಸದ಼ದಃ ಸತಂಱವ ಲ಼ಱಿಱಿದಂಂದ, ಕಹರಿಟಿಕ
ಸರಃ ಮಠ್ರ೨ಗಳ ಾಡ ಅರೂಫಿಯಮ, 2017 (2017ರ ಕಹರಿಟಿಕ ಅರೂಫಿಯಮ 27)ಱ

(1)

೦೧.ಹಿಳಪ ಡಗ್ಗ ಡಗ್ಗ ಕಮಲತಂಗೆದೇಜೆ ಅವಶ್ಯಕವಾದ ದೊನ್ನಗಾ
ಉಂಬಿಜ್ಜ ಎಂಹಿ ಕಕ್ಕುಟಕದ ದರಬಿಮತ ಇಜ್ಜಿಲಗಡ ಮನವಣಿ ಜ್ಜಿದೊಂದ;

(2) ಈ ಅರ್ಜಿಯು ಉಪ ಧಗಾಂಜಿ ಸೆರಿರ್ ಸೆರಿಂಜಿ ಪತದಿ ಅರ್ಜಿ ಚಲಿಯ ಂಲಕ ತರ್ಗುಪಲಸಬಿಗಿಭಿಧ ಂಕಭಿಂಕಡ ಬರತಕಜೆಹಿ.

2. ಪರಿಕರಣ 2ರ ಅನ್ವಯವಿಲ್ಲ.- ಕಡಿಮೆ ಸಂಖ್ಯೆಯಲ್ಲಿರುವ ಉದ್ಯೋಗಿಗಳಿಗೆ ಅನುಮತಿಯನ್ನು, 2017 (ಇದರಲ್ಲಿ ಇಂಟಿಗ್ರೇಟೆಡ್ "ಉದ್ಯೋಗಿಗಳಿಗೆ ಅನುಮತಿಯನ್ನು" 2017 ರಲ್ಲಿ ಉದ್ಯೋಗಿಗಳಿಗೆ ಅನುಮತಿಯನ್ನು, 2017

‘(80ಎ) “ಆವಿಷ್ಕಾರ” ಎಂದೂ, ಅಂತರಿಲದ ಉತ್ಪಾದನಾ ಪರಿಣಿತರು ಆಟವಾಡದ ಆ ವಿವಿಧೀಕರಣ ಇಂತಿ ಆವಿಷ್ಕಾರ ಮಂಡಿತ ಅಜ್ಞತ ಒಳಿತು ತರು;

“(102ಎ) “ಐರೋಚ್ಚಪಲದ ಕಹಿಂಃೀೞ” ಎಂದೂ:-

- (i) ಒಬ್ಬೊಬ್ಬ;
- (ii) ಒಬ್ಬೊಬ್ಬ;
- (iii) ಒಬ್ಬ;
- (iv) ಒಬ್ಬೊಬ್ಬ;
- (v) ಒಬ್ಬೊಬ್ಬ;
- (vi) ಒಬ್ಬೊಬ್ಬ;

(□) ಪಡ (105) ರ ತಙ್ಗಿಯ ಈ ಉಂಠಿನ ಪ್ಲೂಗಕವಜಿಽ□ಕಸತಕಜೆಹ್ಲಿ, ಎಂದಃ:-

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ಶಾಸನಾಂಗೀಯ

ಕಾರ್ಯದರ್ಶಿ

ಕಾರ್ಯದರ್ಶಿ ಮತ್ತು ಅಧಿಕಾರಿ

ಮಾನ್ಯ ಅಧಿಕಾರಿ

೧. ೦೯. ೨೦೨೩

ಸಂಸದರ ೨೦೨೩

ಸಂಸದರ ವ್ಯವಸ್ಥಾಪಕ ಮಂಡಳಿ

ಸನ ರಚನಾ ಇಲಾಖೆ

PARLIAMENTARY AFFAIRS AND LEGISLATION SECRETARIAT

NOTIFICATION

NO: DPAL 27 SHASANA 2023, BENGALURU, DATED:29.09.2023

Ordered that the translation of ಕಾರ್ಯದರ್ಶಿ ಸಂಸದರ ಮಂಡಳಿ (ಸಂಸದರ ಮಂಡಳಿ)

ಅಧಿಕಾರಿ, 2023 (2023 ರ ಕಾರ್ಯದರ್ಶಿ ಅಧಿಕಾರಿ (ಸಂಸದರ ಮಂಡಳಿ) in English language, be published as authorised by the Governor of Karnataka under clause (3) of Article

The following translation of ಕಾರ್ಯದರ್ಶಿ ಸಂಸದರ ಮಂಡಳಿ (ಸಂಸದರ ಮಂಡಳಿ)

ಅಧಿಕಾರಿ, 2023 (2023 ರ ಕಾರ್ಯದರ್ಶಿ ಅಧಿಕಾರಿ (ಸಂಸದರ ಮಂಡಳಿ) in English language is clause (3) of Article 348 of the Constitution of India.

KARNATAKA ORDINANCE NO. 04 OF 2023

THE KARNATAKA GOODS AND SERVICES TAX (AMENDMENT) ORDINANCE, 2023

(Promulgated by the Governor of Karnataka in the Seventy fourth year of the Republic of India and First published in the Karnataka Gazette Extra-ordinary on the 29th day of September, 2023)

An Ordinance further to amend the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) and for matters connected therewith or incidental thereto.

Whereas, with the recommendations of GST Council in its 51st meeting held on 02-08-2023, sections 2, 24 and Schedule III of the Central Goods and Services Tax Act, 2017 (Central Act No. 12 of 2017) was amended relating to the online gaming, online money gaming, specified actionable claims and virtual digital asset have been incorporated by the Central Goods and Services (Amendment) Act, 2023 (Central Act No. 30 of 2023).

Whereas, the GST Council Secretariat has communicated on 11-08-2023 to incorporate the corresponding amendments in respective state Goods and Services Tax Act with effect from 01-10-2023.

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, 2023.

(2) The provisions of this Ordinance shall come into force on such date as the State 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 2.- In the Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 2,

(a) after clause (80), the following clauses shall be inserted, namely:-

“(80A) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;”

(b) after clause (102), the following clause shall be inserted, namely:-

“(102A) "specified actionable claim" means the actionable claim involved in or by way of

(i) betting;

(ii) casinos;

(iii) gambling;

(iv) horse racing;

(v) lottery; or

(vi) online money gaming;”

(c) after clause (105), the following proviso shall be inserted, namely:-

"Provided that, a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Ordinance shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;"

(d) after clause (117), the following clause shall be inserted, namely:- ‘(117A) "virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961(Central Act No 43 of 1961);”.

3. Amendment of section 24.- In section 24 of the principal Act,

(a) in clause (xi), the word "and", occurring at the end, shall be omitted; (b) after clause (xi), the following clause shall be inserted, namely:-

"(xia) every person supplying online money gaming from a place outside India to a person in India; and".

4. Amendment of Schedule III.- In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling", the words "specified actionable claims" shall be substituted.

5. Transitory provision.- The amendments made under this Ordinance shall be without prejudice to the provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming. However,-

(a) imposition of tax on Casinos, Horse racing and Online Gaming does not regularise the said trade; and

(b) any crime committed in the course of the same is not immune from criminal action.

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The above translation of ಕರ್ನಾಟಕ ಸರ್ಕಾರ ಮಂತ್ರಾಲಯದ (ಕರ್ನಾಟಕ ಸರ್ಕಾರ)

ಅಧಿಕಾರವು, 2023 (2023ರ ಕರ್ನಾಟಕ ಅಧಿಕಾರವು ಒಂ: 04) be published in the official

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

ಮುದ್ರಿಸಲ್ಪಟ್ಟಿರುವುದು:- ಸಂಕಲಿತವಾಗಿರುವುದು, ಕರ್ನಾಟಕ ಸರ್ಕಾರದಿಂದ,
ಸರ್ಕಾರದಿಂದ ಮುದ್ರಿಸಲ್ಪಟ್ಟಿರುವುದು, ಸರ್ಕಾರದಿಂದ

ಗಳಿಸಿರು

Printed and Published by the Government of Karnataka, Bangalore.