



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಆಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯) Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	ನಂ. ೬೦೮ No. 608
---------------------	---	--------------------

FINANCE SECRETARIAT

NOTIFICATION (5/2017)

No. FD 47 CSL 2017, Bengaluru, dated: 29.06.2017.

In exercise of the powers conferred by sub-section (2) of section 23 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 29th day of June, 2017.

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

K.S. PADMAVATHI

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