

GOVERNMENT OF KARNATAKA

No. FD 165 CSL 2013

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30-7-2013

NOTIFICATION-I

In exercise of the powers conferred by sub-section (1) of Section 8-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) read with Section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), and in supersession of the Notification-I No. FD 148 CSL 2008, dated 19th June, 2008 published in Part IV-A of the Karnataka Gazette, Extraordinary, dated 19th June, 2008 the Government of Karnataka hereby reduces the tax payable by a dealer under section 5 of the said Act on the sale of goods specified in column (2) of the table below to the rate mentioned in the corresponding entries in column (3) thereof with effect from the first day of August, 2013.

Table

| Sl.No. | Description of goods | Rate of tax |
|--------|--|--|
| (1) | (2) | (3) |
| 1 | Petrol | Twenty-five percent |
| 2 | Aviation fuel | Twenty-eight percent |
| 3 | Motor spirit not falling under Sl. Nos.1 and 2 above | Fifteen point six five percent (15.65%) |

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


(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 30-07-2013 and supply 700 copies to the Finance Department (CT-1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

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Bangalore, dated: 30-7-2013

NOTIFICATION- II

In exercise of the powers conferred by sub-section (1) of Section 8-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) read with Section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), the Government of Karnataka hereby amends with effect from the first day of August, 2013, the Notification-VI No.FD36 CSL 2013, dated 5th March, 2013 published in Part IV-A of the Karnataka Gazette, Extraordinary, dated 5th March, 2013, namely:-

In the said Notification, for the words, brackets, and figures "one lakh and thirty thousand (1,30,000)", the words, brackets and figures "one lakh and fifty thousand (1,50,000)" shall be substituted.

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

(D.R.SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 30-07-2013 and supply 700 copies to the Finance Department (CT-1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

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Bangalore, dated: 30-7-2013

NOTIFICATION-III

In exercise of the powers conferred by sub-section (1) of Section 8-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), the Government of Karnataka hereby reduces with effect from the first day of August, 2013,-

(a) Tax payable under sub-section (1), section 25B;-

(i) by a manufacturer of sugar (including Khandasari sugar) whose rate of recovery of sugar exceeds 10.5%, to rupees forty five per tonne;

(ii) by a manufacturer of sugar (including Khandasari sugar) whose rate of recovery of sugar does not exceed 10.5%, to rupees forty five per tonne;

(b) the cess payable under sub-section (2) of section 25B by a manufacturer of sugar (including Khandasari sugar), to rupees five per tonne;

on the last purchase of sugarcane in the State.

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

(D.R. SHASHIDHAR)

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

To: The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 30-07-2013 and supply 700 copies to the Finance Department (CT-1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

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Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.07.2013

CORRIGENDUM

In Notification-III No. FD 165 CSL 2013, dated: 30.07.2013 in part(a) (ii) the words shall be read as "*thirty per tonne*" instead of "*forty five per tonne*".

By order and in the name of the
Governor Karnataka.


(D.R. SHASHIDHARA)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 31-07-2013 and supply 700 copies to the Finance Department (CT-1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

Copy to:

1. The Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.
2. The Principal Accountant General (Accounts)/(Audit), Karnataka, Bangalore.
3. The Secretary, Karnataka Legislature Secretariat, Bangalore.
4. The Secretary, Department of Parliamentary Affairs & Legislation, Bangalore.
5. Spare Copies.

GOVERNMENT OF KARNATAKA

No. FD 165 CSL 2013

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30-7-2013

NOTIFICATION-IV

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby exempts with effect from the First day of August, 2013 the tax payable by a dealer under the said Act on the sale of sugar sold through Public Distribution System.

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


(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 30-07-2013 and supply 700 copies to the Finance Department (CT-1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

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GOVERNMENT OF KARNATAKA

No. FD 165 CSL 2013

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30-7-2013

NOTIFICATION-V

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby exempts with effect from the First day of August, 2013, the tax payable by a dealer under the said Act on the sale of footwear of all kinds costing up to three hundred rupees per pair.

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

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 30-07-2013 and supply 700 copies to the Finance Department (CT-1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

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No. FD 165 CSL 2013

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30-7-2013

NOTIFICATION-VI

In exercise of the powers conferred by sub-section (3) of Section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby reduces with effect from the first day of August, 2013, the tax payable by a dealer under the said Act to one per cent on the sale of sugar.

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

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 30-07-2013 and supply 700 copies to the Finance Department (CT-1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

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No. FD 165 CSL 2013

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30-7-2013

NOTIFICATION - VII

In exercise of the powers conferred by sub-section (3) of section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with Section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), the Government of Karnataka hereby rescinds Notification IX No.FD 143. CSL 12, dated 31st July, 2012, published in the Karnataka Gazette, Extraordinary, dated 31st July, 2012.

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


(D.R. SHASHIDHAR)

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

To:

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No. FD 165 CSL 2013

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30-7-2013

NOTIFICATION-VIII

In exercise of the powers conferred by sub-section (1) of Section 11-A of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979), the Government of Karnataka being of the opinion that it is necessary in public interest so to do, hereby exempts, with effect from the First day of August, 2013, the tax payable by a dealer under the said Act, on the entry of sugar.

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

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 30-07-2013 and supply 700 copies to the Finance Department (CT-1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

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