ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ – ೪ಎ Part – IVA	ಬೆಂಗಳೂರು, **ಶನಿವಾರ**, ೩೧, **ಅಕ್ಟೋಬರ್**, ೨೦೨೬ (ಕಾರ್ತೀಕ, ೦೯, ಶಕವರ್ಷ, ೧೯೪೮) **BENGALURU SATURDAY , 31, OCTOBER, 2026 (KARTHIKA, 09, SHAKAVARSHA, 1948)**	ನಂ. ೧೩೧೩ **No. 1313**

GOVERNMENT OF KARNATAKA

No. FD 58 CSL 2026

Karnataka Government Secretariat,
Vidhana Soudha,
Dr. B.R.Ambedkar Veedhi,
Bengaluru, Dated:31.10.2026

NOTIFICATION (03/2026)

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, on the recommendations of the Council, hereby makes the following further amendment in the Government of Karnataka Notification (5/2017) No. FD 47 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.608, dated the 29th June, 2017, namely:-

In the said notification, for the proviso, the following proviso shall be substituted, namely:-

"**Provided** that nothing contained in this notification shall apply to any person engaged in the supply of any of the following goods, namely: -

(i) used cooking oil falling under heading 1518 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) waste and scrap of plastics falling under heading 3915 of the said First Schedule;

(iii) waste and scrap of tyres falling under heading 4004 of the said First Schedule;

(iv) metal scrap falling under Chapters 72 to 81 of the said First Schedule; or

(v) electrical and electronics waste and scrap falling under heading 8549 of the said First Schedule.".

2. This notification shall come into force with effect from the 1st day of November, 2026.

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

(Netraprabha M Dhayaphule)
Under Secretary to Government,
Finance Department (Exp-2 & 10).

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:– ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು

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