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)**	ಸಂ. ೧೩೧೨ **No. 1312**

GOVERNMENT OF KARNATAKA

No. FD 58 CSL 2026

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

NOTIFICATION (02/2026)

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Karnataka Goods and Services Tax Rules, 2017, the Government of Karnataka, on the recommendations of the Council, hereby makes the further following amendments in the Government of Karnataka Notification (07/2020) No. FD 03 CSL 2020 , dated the 09th April, 2020, published in the Karnataka Gazette, Extraordinary, Part IVA, No.15, dated the 09th April, 2020, namely:-

In the said notification, in the first paragraph, for the words "in respect of supply of goods or services or both to a registered person or for exports", the following shall be substituted, namely:-

"in respect of, -

(i) supply of goods or services or both to a registered person; or

(ii) supply of goods or services or both for exports;

(iii) supply of goods or services or both received from an unregistered person where the tax is payable on reverse charge basis by the recipient of such goods or services or both; or

(iv) import of services".

2. This notification shall come into force on the first day of January, 2027.

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

P S BASAVARAJU

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