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. ೧೩೧೫ No. 1315

GOVERNMENT OF KARNATAKA

No. FD 59 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 sub-section (1) of section 9 and sub-section (5) of section 15 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 amendments in the Government of Karnataka Notification (09/2025) No. FD 02 CSL 2025, dated the 19th September, 2025, published in the Karnataka Gazette, Extraordinary, Part IVA, No.602, dated the 19th September, 2025, namely:-

In the said notification, -

(a) in Schedule I – 2.5%,

(i) against S.No. 237, for the entry in column (3), the following entry shall be substituted, namely: -

"All goods i.e. animal or vegetable fertilisers or organic fertilisers prepackaged and labelled.

Explanation. **–** This entry includes, sea-weed extract based bio-stimulants, as registered under Schedule VI to the Fertiliser (Inorganic, Organic or Mixed) (Control) Order, 1985.";

(ii) after S. No. 272 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"272A.	4012	Retreaded tractor tyres";

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(b) in Schedule II – 9%, against S. No. 138, for the entry in column (3), the following entry shall be substituted, namely:-

"Retreaded or used pneumatic tyres of rubber (other than Retreaded tractor tyres); solid or cushion tyres, tyre treads and tyre flaps, of rubber";

2. This notification shall come into force on 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

P S BASAVARAJU