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. ೧೩೨೦ No. 1320

GOVERNMENT OF KARNATAKA

No. FD 59 CSL 2026

Karnataka Government Secretariat,
Vidhana Soudha,
Dr.B.R.Ambedkar Veedhi,
Bengaluru, Dated:31/10/2026

NOTIFICATION (07/2026)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (12/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.602, dated the 29th June, 2017, namely:-

In the said notification,

(a) in the Table -

(i) against serial number 15, in column (3), after item (a), the following item shall be inserted, namely: -

"(aa) air, in a helicopter on seat share basis, embarking from or terminating in an airport including a helipad located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura or at Bagdogra located in West Bengal";

(ii) against serial number 18, in column (3), the explanation shall be omitted;

(iii) against serial number 21A, in column (3), after clause (f), the following explanation shall be inserted, namely: -

"*Explanation.* - Nothing contained in this entry shall apply to services provided by a goods transport agency in relation to goods, where such goods are supplied through an electronic commerce operator.";

(iv) against serial number 24B, in column (3), the following shall be substituted, namely: -

"Services by way of storage or warehousing of cereals, pulses, fruits, vegetables, and seeds meant for sowing";

(v) after serial number 31A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"31AA	Heading 9971 or Heading 9991	Services by Seamen's Provident Fund Organisation to persons governed by the Seamen's Provident Fund Act, 1966 (4 of 1966).	Nil	Nil";

(vi) after serial number 42 and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"42A	Heading 9973	Services by way of grant of exclusive right of way or access, license and authority to demand, collect and appropriate toll fee by the Central Government, State Government, Union Territory, Local Authority, Governmental Authority or Government Entity.	Nil	Nil";

(vii) after serial number 54 and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"54A	Heading 9986	Services by way of curing of coffee supplied to coffee cultivators. *Explanation* - For the purposes of this entry, "curing" shall have the same meaning as assigned to it in clause (d) of section 3 of the Coffee Act, 1942 (7 of 1942).	Nil	Nil";

(b) in paragraph 2,

(i) for clause (ze), the following clause shall be substituted: -

'(ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called.'

(ii) after clause (zzc), the following clause shall be inserted, namely: -

'(zzca) "seed" means any plant material, including seedlings, tubers, bulbs, rhizomes, roots, cuttings, all types of grafts, tissue culture plantlets, and other vegetatively propagated material, used or intended for use in propagation or sowing, and includes –

(i) seeds of cereals, coarse cereals, pulses, oilseeds, fibre crops, forage and fodder crops, green manures, sugar crops;

(ii) seeds of fruits, vegetables, spices, flower crops, ornamental crops and plantation crops; and

(iii) planting material.'.

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

P S BASAVARAJU

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