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. ೧೩೨೩ No. 1323

GOVERNMENT OF KARNATAKA

No. FD 59 CSL 2026

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

NOTIFICATION (10/2026)

In exercise of the powers conferred by section 148 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 notifies the following class of registered person, namely: -

(i) Concessionaire under a concession agreement, who supplies operation and maintenance services to the concessioning authority during the concession period,

as the registered persons, who shall pay state tax on the supply of such operation and maintenance services on the amount charged or debited from the Escrow Account, maintained in accordance with the concession agreement, towards operation and maintenance expenses incurred by such registered persons, in a tax period in which such expenditure is so charged or debited.

2. *Explanation*:- For the purpose of this notification,-

(i) "Concession Agreement" means an agreement entered into between a concessionaire and the concessioning authority under the Toll-Operate-Transfer model, whereby the concessionaire is granted the exclusive rights to demand, collect and appropriate toll in respect of a road or highway and is required to operate and maintain such road or highway during the concession period where the concessionaire is required to pay the concession fee upfront;

(ii) "Concessioning authority" means the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity which enters into the Concession Agreement.

3. 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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