



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ಪತ್ರಿಕೆ

ಭಾಗ - IV-A

ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಫೆಬ್ರವರಿ ೧೦, ೨೦೧೧ (ಮಾಸ ೨೧, ಶಕ ವರ್ಷ ೧೯೩೨)

ನಂ. ೨೦೯

FINANCE SECRETARIAT

NOTIFICATION

No. FD 11 CET 2010, Bangalore, Dated: 10.02.2011

In exercise of the powers conferred by Section 11A of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979), the Government of Karnataka being of the opinion that it is necessary in the public interest so to do, with effect from the twentieth day of October, 2009, hereby exempts the tax payable under the said Act,-

- (i) on the entry of plant and machinery and capital goods including those brought for the purpose of establishing captive power generation plant, for use into a local area caused by a dealer who is setting up a tourism project in terms of Government Order No. KaSam Va Pra 231 Pra Va Yo 2007 dated 20th October, 2009 in Zone-1 or Zone-2 or Zone-3 area as specified in the Government Order No. CI 233 SPI 2008, dated 28th February, 2009, for a period of three years from the date of commencement of the project implementation; and
- (ii) On the entry of any goods for use as raw materials, inputs competent parts and consumables (excluding petroleum products) into a local area caused by a dealer who is setting up a tourism project in terms of Government Order No. KaSam Va Pra 231 Pra Va Yo 2007 dated 20th October, 2009 and located in Zone-1 or Zone-2 or Zone-3 area as specified in the Government Order No. CI 233 SPI 2008 dated 28th February 2009, for a period of five years from the date of commencement of commercial operation of such unit.

2. Procedure.- Every dealer, setting up a tourism project and claiming tax exemption under this Notification shall produce the following documents at the time of filing his first monthly or quarterly statement under the Karnataka Tax on Entry of Goods Rules, 1979.

- (a) A certificate in original issued by the Director of Tourism, Government of Karnataka or his authorized nominee, certifying,-
 - (i) that it is a unit registered as such;
 - (ii) the date of commencement of project implementation; and
 - (iii) the date of commencement of commercial operation in the unit; and
 - (iv) that it is eligible for exemption from payment of entry tax as per the Government Order No. KaSam Va Pra 231 Pra Va Yo 2007, dated 20th October, 2009.

3. In each of the subsequent years for which tax exemption is claimed under this notification, the dealer shall produce a certificate from the Director of Tourism, Government of Karnataka or his authorized nominee, within sixty days of the commencement of the year certifying that the registration of his unit is valid for the year.

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

D.R. SHASHIDHAR

Under Secretary to Government,
Finance Department (C.T.-1).