



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ - IV-A	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮೇ ೮, ೨೦೧೪ (ವೈಶಾಖ ೧೮, ಶಕ ವರ್ಷ ೧೯೩೬)	ನಂ. ೨೯೫
Part - IV-A	Bangalore, Thursday, May 8, 2014 (Vaishakha 18, Shaka Varsha 1936)	No. 295

PARLIAMENTARY AFFAIRS AND LEGISLATION SECRETARIAT

NOTIFICATION

NO: SAMVYASHAE 12 SHASANA 2014, Bangalore, Dated: 08.05.2014

Ordered that the translation of the ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 2014 (2014ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 15) in the English language, be published as authorised by the Governor of Karnataka under clause (3) of Article 348 of the constitution of India in the Karnataka Gazette for general information.

The following translation of the ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 2014 (2014ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 15) in the English language is published in the Official Gazette under the authority of the Governor of Karnataka under clause (3) of Article 348 of the Constitution of India.

KARNATAKA ACT NO. 15 OF 2014

(First Published in the Karnataka Gazette Extra-ordinary on the twenty eighth day of February, 2014)

THE KARNATAKA VALUE ADDED TAX (AMENDMENT) ACT, 2014

(Received the assent of the Governor on the twenty eighth day of February, 2014)

An Act further to amend the Karnataka Value Added Tax Act, 2003.

Whereas it is expedient further to amend the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty fifth year of the Republic of India, as follows.-

1. Short title and commencement.- (1) This Act may be called the Karnataka Value Added Tax (Amendment) Act, 2014.

(2) It shall come into force with effect from the First day of March, 2014.

2. Amendment of section 22.- In the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) (hereinafter referred to as the principal Act), in section 22,

(i) in sub-section (2), for the words "five", the words "seven and one half" shall be substituted;

