



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

**ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ**

ಭಾಗ - IV-A	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಜೂನ್ ೨೭, ೨೦೧೪ (ಅಷಾಡ ೬, ಶಕ ವರ್ಷ ೧೯೩೬)	ನಂ. ೪೨೬
Part - IV-A	Bangalore, Friday, June 27, 2014 (Ashadha 6, Shaka Varsha 1936)	No. 426

**FINANCE SECRETARIAT**

**NOTIFICATION**

**No. FD 163 CSL 2013, Bangalore, dated: 27-06-2014**

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 6<sup>th</sup> February 2013 hereby exempts the tax payable under the said Act.-

- (i) on the entry of plant and machinery and capital goods for use including those brought for the purpose of establishing captive power generation plant, into a local area caused by a dealer who is an Aerospace enterprise located in Zone-1 or Zone-2 or Zone-3 as specified in the Government order No. CI 233 SPI 2008, dated: 28<sup>th</sup> February 2009 or designated Aerospace Parks in Bangalore, Bangalore Rural and Ramanagar Districts in terms of the Government Order No. CI 17 SPI 2012, dated: 6<sup>th</sup> February, 2013 for a period of three years from the date of commencement of its project implementation; and
- (ii) on the entry of any goods for use as raw materials inputs, component parts and consumables (excluding petroleum products) into a local area caused by a dealer who is an Aerospace enterprise located in Zone-1 or Zone-2 or Zone-3 as specified in the Government order No. CI 233 SPI 2008, dated: 28<sup>th</sup> February, 2009 or designated Aerospace Parks in Bangalore Rural and Ramanagar Districts in terms of the Government Order No. CI 17 SPI 2012 dated: 6<sup>th</sup> February, 2013 for a period of five years from the date of commencement of commercial production of such unit, subject to the following conditions and procedures, namely:-
  1. **Conditions:-** A new Aerospace Enterprise claiming tax exemption under this notification shall create maximum possible additional employment opportunities and provide a minimum 80% of employment to the local people on an over all basis. (100% employment to the local people in case of Group-C and D categories).
  2. **Procedure:** (1) A new Aerospace Enterprise claiming tax exemption under this notification shall produce the following documents at the time of filing first monthly or quarterly statements under the Karnataka Tax on Entry of Goods Rules, 1979,-

