



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ಪತ್ರಿಕೆ

ಭಾಗ - IV-A	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಮಾರ್ಚ್ ೩೧, ೨೦೧೦ (ಜೈತ್ರ ೧೦, ಶಕ ವರ್ಷ ೧೯೩೨)	ನಂ. ೩೧೭
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FINANCE SECRETARIAT

NOTIFICATION - I

No. FD 82 CSL 10, Bangalore, Dated: 31st March, 2010

In exercise of the powers conferred by sub-section (1) of Section 8-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), the Government of Karnataka hereby exempts with effect from the First day of April 2010, the tax payable by a dealer under Section 5 of the said Act, on the sale of diesel not exceeding eighty five thousand (85,000) kilo litres, for supply to fishermen for use in fishing activities as per the indents issued on a monthly basis by the Director of Fisheries, Government of Karnataka, during the financial year 2010-2011 as under:-

Sl.No.	Period	Quantity of Diesel to be released for the month
1	01.04.2010 to 30.04.2010	8400 kilo litres
2	01.05.2010 to 31.05.2010	8400 kilo litres
3	01.06.2010 to 10.06.2010	2900 kilo litres
4	01.08.2010 to 31.08.2010	7900 kilo litres
5	01.09.2010 to 30.09.2010	8200 kilo litres
6	01.10.2010 to 31.10.2010	8200 kilo litres
7	01.11.2010 to 30.11.2010	8200 kilo litres
8	01.12.2010 to 31.12.2010	8200 kilo litres
9	01.01.2011 to 31.01.2011	8200 kilo litres
10	01.02.2011 to 28.02.2011	8200 kilo litres
11	01.03.2011 to 31.03.2011	8200 kilo litres

Provided that the unutilized quantity of diesel specified for any month may be released by the Director of Fisheries, Government of Karnataka for the immediately succeeding month so as to however not exceed eighty five thousand kilolitres for the year ending 31st March 2011.

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

D.R. SHASHIDHAR

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

FINANCE SECRETARIAT**NOTIFICATION - II****No. FD 82 CSL 10, Bangalore, Dated: 31st March, 2010**

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby exempts with effect from the first day of April, 2010 and during the financial year ending thirty first day of March, 2011, the tax payable by a dealer under the said Act on the sale of the following goods, namely,-

- (1) Paddy and rice.
- (2) Wheat.
- (3) Pulses.
- (4) Flour and soji of rice and wheat.
- (5) Maida of wheat.

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

D.R. SHASHIDHAR

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

FINANCE SECRETARIAT**NOTIFICATION - III****No. FD 82 CSL 10, Bangalore, Dated: 31st March, 2010**

In exercise of the powers conferred by sub-section (3) of section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with Section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899) and in supersession of the following Notifications, namely,-

- (1) Notification No.FD 169 CSL 2005, dated 5th July, 2005;
- (2) Notification No.FD 116 CSL 2006 (6), dated 31st March, 2006;
- (3) Notification-I No.FD 121 CSL 2006, dated 10th May, 2006;
- (4) Notification No.FD 221 CSL 06, dated 29th November, 2006;
- (5) Notification No.FD 166 CSL 06, dated 11th December, 2006;
- (6) Notification No.FD 140 CSL 06, dated 19th December, 2006;
- (7) Notification No.FD 115 CSL 2007(3), dated 30th March, 2007;
- (8) Notification No.FD 115 CSL 2007(4), dated 30th March, 2007;
- (9) Notification No.FD 192 CSL 07, dated 23rd June, 2007;

- (10) Notification-V No.FD 507 CSL 2007, dated 24th March, 2008;
- (11) Notification-VII No.FD 507 CSL 2007, dated 25th March, 2008;
- (12) Notification-IV No.FD 182 CSL 2008, dated 31st July, 2008;
- (13) Notification-X No.FD 63 CSL 2009, dated 30th March, 2009,

the Government of Karnataka hereby reduces with effect from the first day of April, 2010, the tax payable by a dealer under the said Act to five per cent on the sale of following goods, namely,-

- (1) Agricultural Dusters, sprayers, sprinkler and drip irrigation equipments and their parts and accessories.
- (2) All kinds of masala powders whether mixtures of spices or mixtures of spices and other Materials.
- (3) All kinds of scrap and waste materials.
- (4) (i) Ball bearings;
- (ii) Tapered roller bearings including cone and tapered roller assemblies;
- (iii) Spherical roller bearings;
- (iv) Needle roller bearings;
- (v) Cylindrical roller bearings;
- (vi) Combined ball or roller bearings; and
- (vii) Plummer blocks, bearing housing, locate rings and covers, adopter withdrawal sleeves, locknut, lock-washer clamps and rolling elements.
- (5) Batteries sold to Indian Railways.
- (6) Biological control agents, namely parasitoids, predators, pathogens and pheromones.
- (7) Biomass smokeless stoves.
- (8) Cashew Kernels.
- (9) Coffee Powder including French Coffee.
- (10) Crumb Rubber Modified Bitumen (CRMB).
- (11) Denatured anhydrous alcohol.
- (12) Denatured spirit.
- (13) Electric Generating sets of below 15 KVA.
- (14) Handmade soaps.
- (15) Macaroni.
- (16) Motor vehicles run on batteries.

- (17) Organic Waste Converters.
- (18) Plastic Tarpaulins.
- (19) Railway concrete sleepers.
- (20) Rubber tyres and tubes of tractors.
- (21) Sanitary napkins.
- (22) School bags costing upto two hundred rupees each.
- (23) Sports trophies, shields and medals.
- (24) Sweetmeats including savouries but excluding confectionery.
- (25) Used motor vehicle subject to the conditions that.-
- (i) no deduction of input tax is claimed by the dealer in respect of purchase of such motor vehicle sold and any goods used in such motor vehicle sold; and
- (ii) such motor vehicle has been registered in the State prior to its sale, under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).
- (26) Vermicelli.

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

D.R. SHASHIDHAR

Under Secretary to Government

Finance Department (C.T.-1)

FINANCE SECRETARIAT

NOTIFICATION - IV

No. FD 82 CSL 10, Bangalore, Dated: 31st March, 2010

In exercise of the powers conferred by clause (a) of sub-section (1) of Section 15 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with Section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899) and in supersession of the Notification-I No.FD 116 CSL 2006(11), dated 31st March, 2006, published in the Karnataka Gazette, Extraordinary, dated 31st March, 2006, the Government of Karnataka hereby notifies that with effect from the First day of April, 2010, that the total turnover in a year for the purpose of the said clause shall be twenty five lakh rupees.

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

D.R. SHASHIDHAR

Under Secretary to Government

Finance Department (C.T.-1)

FINANCE SECRETARIAT**NOTIFICATION - V****No. FD 82-CSL 10, Bangalore, Dated: 31st March, 2010**

In exercise of the powers conferred by sub-section (3) of Section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with Section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), and in supersession of the Notification No.FD 116 CSL 2006 (14), dated 31st March, 2006, published in Karnataka Gazette, Extraordinary, dated 31st March, 2006 and Notification-VI No.FD 63 CSL 2009, dated 30th March, 2009, published in Karnataka Gazette, Extraordinary, dated 30th March, 2009, the Government of Karnataka hereby reduces with effect from the First day of April, 2010, the tax payable under the said Act to five per cent on the sale by,-

- (a) the Canteen Stores Department to the Regimental or unit run canteens;
- (b) the Canteen Stores Department to the members of the Armed Forces;
- (c) the Regimental or Unit run canteens to the members of the Armed Forces; and
- (d) the Regimental or Unit run canteens to military pensioners and to the families of the deceased military pensioners, of the following goods, namely.-
 - (1) Articles of plastic.
 - (2) Coffee powder including french coffee and instant coffee.
 - (3) Electrical fans, iron boxes and immersion water heaters.
 - (4) Instant mix, sambar and rasam powder.
 - (5) Locks.
 - (6) Mosquito repellants including coils and electrical devices.
 - (7) Plastic moulded furniture.
 - (8) Suitcases costing not more than Rs.2,000 per piece; suitcase covers, School bags.
 - (9) Television sets; and Audio and Video Cassette and Disc Players.
 - (10) Tiffin boxes, thermos flasks, thermo ware and casseroles.
 - (11) Toilet articles of all kinds including tooth brush, sanitary napkins, toilet brushes and toilet paper.
 - (12) Washing machines, refrigerators, microwave ovens and weighing scales.
 - (13) Washing soap, powder and flakes, detergents, laundry whiteners, stain busters and stain removers.
 - (14) Wrist watches costing not more than Rs.1,000 per piece.

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

D.R. SHASHIDHAR

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

FINANCE SECRETARIAT**NOTIFICATION - VI****No. FD 82 CSL 10, Bangalore, Dated: 31st March, 2010**

In exercise of the powers conferred by sub-section (3) of Section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) read with Section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), and in supersession of Notification V No. FD 182 CSL 2008, dated: 31st July, 2008, published in Karnataka Gazette, Extraordinary, dated: 31st July, 2008, the Government of Karnataka hereby reduces with effect from the First day of April, 2010, the tax payable by a dealer engaged in the purchase and sale of used motor vehicles, on the sale of all kinds of used motor vehicles including used motor cycles under sub-section (1) of Section 4 of the said Act to five per cent of the difference between the taxable turnover in respect of such sale and the amount paid towards purchase of such motor vehicles subject to the condition that -

- (1) no deduction of input tax is claimed by the dealer in respect of purchase of any goods used in the motor vehicles sold; and
- (2) such motor vehicles have been registered in the State prior to their sale under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

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

D.R. SHASHIDHAR

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ಪತ್ರಿಕೆ

ಭಾಗ - IV-A	ಬೆಂಗಳೂರು, ಖುಧವಾರ, ಮಾರ್ಚ್ ೩೧, ೨೦೧೦ (ಜೈತ್ರ ೧೦, ಶಕ ವರ್ಷ ೧೯೩೨)	ನಂ. ೩೧೮
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FINANCE SECRETARIAT

NOTIFICATION

No. FD 86 CSL 10, Bangalore, Dated: 31st March, 2010

In exercise of the powers conferred by sub-section (1) of Section 11-A 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 public interest so to do, hereby reduces, with effect from the First day of April 2010, the tax payable by a dealer under the said Act, on the entry of tobacco products of all descriptions including ghutkha, cigarettes, cigars, churuts, zarda, quimam and others, but excluding snuff to two per cent.

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

D.R. SHASHIDHAR

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



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ಪತ್ರಿಕೆ

ಭಾಗ - IV-A	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಮಾರ್ಚ್ ೩೧, ೨೦೧೦ (ಜ್ಯುಲೈ ೧೦, ಶಕ ವರ್ಷ ೧೯೩೨)	ನಂ. ೩೦೯
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FINANCE SECRETARIAT

NOTIFICATION

No. FD 94 CSL 10, Bangalore, Dated: 31st March, 2010

In exercise of the powers conferred by sub-section (3) of section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby reduces with effect from the First day of April, 2010 and upto thirtieth day of June, 2010, the tax payable under the said Act to four per cent, on the sale of medicinal and pharmaceutical preparations by:-

- (1) a dealer selling such goods out of his stock held as on thirty first day of March, 2010 and on which tax has been paid at four per cent under the said Act on its sale to him by another dealer registered in the State; and
- (2) a dealer selling such goods out of his purchases made from a dealer falling under clause (1),

subject to the condition that the burden of proving that the sale of goods by him fall under clause (1) or (2) shall be on the dealer claiming reduction of tax under this notification.

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

D.R. SHASHIDHAR

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