In exercise of the powers conferred by Section 55 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 makes the following further amendments in the Government of Karnataka Notification (01/2017) No.FD 48 CSL 2017 dated the 29th June, 2017, published in the Karnataka Gazette Extraordinary, Part-IVA, No.591, dated the 29th June, 2017, namely: -

(a) in Schedule I - 2.5%,

(i) after S. No. 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| “242A” | 87 | Electrically operated vehicles, including two and three wheeled electric vehicles. Explanation: For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E-bicycles. |

(ii) after S. No. 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| “234B” | 8504 | Charger or charging station for Electrically operated vehicles |

(b) in Schedule II - 6%, S. Nos. 206 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%, against S. No. 375, in the entry in column (3), after the words “inductors”, the words “, other than charger or charging station for Electrically operated vehicles” shall be inserted.

2. This notification shall come into force with effect from the 1st August, 2019.

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

K. SAVITHRAMMA
Under Secretary to Government,
Finance Department [C.T.-1].