In exercise of the powers conferred by Sub-section (3) of Section 1, read with Section 51 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 (18/2018) No. FD 47 CSL 2017 dated the 14th September, 2018 published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1334 dated the 14th September, 2018, (hereafter in this notification referred to as 'the said notification'), namely:-

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”

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

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