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GOVERNMENT OF KARNATAKA

No. FD 13 CSL 2009

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated:03.09.2009.

NOTIFICATION

Whereas, the draft of the following rules further to amend the Karnataka Value Added Tax Rules, 2005, was published as required by sub-section (1) of section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) in Notification No.FD 13 CSL 2009, dated 3rd April 2009 in Part-IV-A of the Karnataka Gazette (Extraordinary No.200) dated:3rd April 2009, inviting objections or suggestions from all the persons likely to be affected thereby and notice was given that the said draft will be taken in to consideration, after fifteen days from the date of its publication in the Official Gazette.

And, whereas, the said Gazette was made available to the public on 3rd April 2009.

And whereas, no objections and suggestions have been received in respect of the said draft rules by the Government.

Now, therefore, in exercise of the powers conferred by Section 88 of the Karnataka Value Added Tax Act, 2003(Karnataka Act 32 of 2004), the Government of Karnataka hereby makes the following rules further to amend the Karnataka Value Added Tax Rules, 2005 namely,-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Value Added Tax (Amendment) Rules, 2009.

(2) They shall come into force from the date of their publication in official Gazzette.

2. Amendment of rule 33.- In the Karnataka Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 33, in sub-rule (3), in clause (b), in item (ii), after the words "in the State", the words "and sales made in the course of export out of the territory of India or in the course of inter-state trade or commerce or transfer of goods to any place outside the State other than by way of sale" shall be inserted.

3. Amendment of rule 127.- In rule 127 of the said rules, in sub-rule (1), in the proviso, after the words "in the State", the words "and sales made in the course of export out of the territory of India or in the course of inter-State trade or commerce or transfer of goods to any place outside the State other than by way of sale" shall be inserted.

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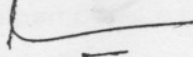
4. Amendment of rule 128.- In rule 128 of the said rules, in sub-rule (1), in the proviso, after the words "in the State", the words "and sales made in the course of export out of the territory of India or in the course of inter-State trade or commerce or transfer of goods to any place outside the State other than by way of sale" shall be inserted.

5. Amendment of rule 157.- In rule 157 of the said rules, after sub-rule (2), the following shall be inserted, namely,-

"(2-A) (a) The Commissioner may notify a website from which the delivery note in Form VAT 505 shall be obtained, by the class of dealers among the registered dealers as he may specify, in the manner and subject to such conditions as may be specified therein in lieu of obtaining or issuing delivery note in Form VAT 505 or 515 in the manner specified in sub-rule (2); and

(b) The class of dealers notified under clause (a) who were permitted to issue the delivery note in Form VAT 515 under clause (c) of sub-rule (1), shall cease to issue such delivery note in Form VAT 515 from the date of issue of notification under the clause (a)".

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


(K. MOHAN)

Desk Officer,

Finance Department (C.T.-I)

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 03-09-2009 and supply 700 copies to the Finance Department (C.T.1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

Copy to:

1. The Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.
2. The Accountant General (Accounts) (Audit), Karnataka Bangalore.
3. The Secretary, Karnataka Legislature Secretariat, Bangalore.
4. The Secretary, Department of Parliamentary Affairs & Legislation, Bangalore.
5. Weekly Gazette/Spare Copies.

NOTE

Copies circulated to all the Officers of Commercial Tax Dept for information.

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