



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA Part-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಜುಲೈ ೩, ೨೦೧೯ (ಆಷಾಢ ೧೨, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Wednesday, July 3, 2019 (Ashada 12, Shaka Varsha 1940)	ನಂ. ೫೬೩ No. 563
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FINANCE SECRETARIAT

NOTIFICATION (11/2019)

No. FD 48 CSL 2017, Bengaluru, dated: 03.07.2019

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 specifies retail outlets established in the departure area of an International Airport, beyond the immigration counters, making tax free supply of goods to an outgoing International Tourist, as class of persons who shall be entitled to claim refund of applicable State tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Karnataka Goods and Services Tax Rules, 2017.

Explanation. -For the purposes of this Notification, the expression "outgoing International Tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This Notification shall be deemed to have come into force with effect from the 1st day of July, 2019.

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

K. SAVITHRAMMA

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