



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ಪತ್ರಿಕೆ

ಭಾಗ - IV-A	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಮಾರ್ಚ್ ೩೧, ೨೦೦೩ (ಚೈತ್ರ ೧೦, ಶಕ ವರ್ಷ ೧೯೨೪)	ನಂ. ೩೩೨
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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ ಸಂವ್ಯಶಾಇ 17 ಶಾಸನ 2003, ಬೆಂಗಳೂರು, ದಿನಾಂಕ 31 ನೇ ಮಾರ್ಚ್, 2003

The Karnataka Taxation Laws (Amendment) Act, 2003 ಕ್ಕೆ 2003 ರ ಮಾರ್ಚ್ 29 ನೇ ದಿನಾಂಕದಂದು ರಾಜ್ಯಪಾಲರ ಒಪ್ಪಿಗೆ ದೊರೆತಿದ್ದು, ಸಾಮಾನ್ಯ ತಿಳುವಳಿಕೆಗಾಗಿ ಇದನ್ನು 2003 ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 7 ಎಂಬುದಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಪ್ರಕಟಿಸಬೇಕೆಂದು ಆದೇಶಿಸಲಾಗಿದೆ.

**Karnataka Act No. 7 of 2003**

(First published in the Karnataka Gazette Extra-ordinary on the thirty first day of March, 2003)

**THE KARNATAKA TAXATION LAWS (AMENDMENT) ACT, 2003**

(Received the assent of the Governor on the twenty Ninth day of March, 2003)

An Act further to amend certain taxation laws as in force in the State of Karnataka.

Whereas it is expedient to amend certain taxation laws for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in Fifty-fourth year of the Republic of India, as follows:-

**1. Short title and commencement.** - (1) This Act may be called the Karnataka Taxation Laws (Amendment) Act, 2003.

(2) It shall come into force with effect from the first day of April, 2003.

**2. Amendment of Karnataka Act 22 of 1957.** - In the Karnataka Agricultural Income Tax Act, 1957 (Karnataka Act 22 of 1957),

(1) in section 8,

(i) in the heading, after the word "tea", the words and punctuation mark", coffee and rubber" shall be deemed to have been *inserted* from the first day of April, 2002,

(ii) after the word "tea", the words "coffee and rubber" shall be deemed to have been *inserted* from the first day of April, 2002,

(2) in section 18, in sub-section (3-A), the following proviso shall be deemed to have been *inserted* from the first day of April, 2002, namely,-

"Provided that in the case of an assessee holding land not exceeding fifty acres, the interest payable shall not exceed five thousand rupees."

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" Provided further that where an order staying proceedings of recovery any tax or other amount is made in any proceedings relating to an appeal under sub-section (1), the Appellate Authority shall dispose of the appeal within a period of ninety days from the date of such order:

Provided also that if such appeal is not so disposed of within the period specified in the second proviso, the order of stay shall stand vacated after the expiry of the said period."

(4) in section 14, for sub-section (4), the following shall be substituted, namely,-

" (4) Notwithstanding that an appeal has been preferred under sub-section (1), the tax or penalty or any other amount, shall be paid in accordance with any order passed by the Deputy Commissioner or the Joint Commissioner under Section 13.

Provided that the Appellate Tribunal may, in its discretion, stay payment of one half of tax, if the appellant makes payment of the other half of the tax disputed.

Provided further that the Appellate Tribunal shall dispose of such appeal falling under the first proviso within a period of one hundred and eighty days from the date of the order staying proceedings of recovery of one half of tax and, if such appeal is not so disposed of within the period specified, the order of stay shall stand vacated after the said period."

**8. Amendment of Karnataka Act 14 of 1959.-** In the Karnataka Electricity (Taxation on Consumption) Act, 1959 (Karnataka Act 14 of 1959),-

(1) for section 3, the following section shall be substituted, namely:-

**"3. Levy of tax on electricity charges.-** Subject to the provisions of this Act, there shall be levied and paid to the State Government, advalorem tax (hereinafter referred to as "electricity tax") at five percent on the electricity charges payable (excluding arrears) by all the consumers except consumers under agricultural (irrigation pump sets upto and inclusive of Ten Horse Power), Bhagya jyothi and Kutira jyothi categories."

(2) in section 4,-

- (a) in sub-section (1), for the words "on the units of energy supplied by him to consumers", the words "on the electricity charges included in the bill issued by him to the consumer" shall be substituted;
- (b) in sub-section (3), the words "on the units of energy consumed by himself or supplied to such other person" shall be omitted.

(3) in section 5, for the words "amount of tax payable thereon under this Act", the words and figures "amount of tax payable thereon under section 3" shall be substituted.

By Order and in the name of the Governor of Karnataka

**M.R. Hegde**

Secretary to Government,  
Department of Parliamentary Affairs and Legislation.