



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ೦೬, ಜನವರಿ, ೨೦೨೬(ಪುಷ್ಯ, ೧೬, ಶಕವರ್ಷ, ೧೯೪೭) BENGALURU, TUESDAY, 06, JANUARY, 2026(PUSHYA, 16, SHAKAVARSHA, 1947)	ಸಂ. ೦೯ No. 09
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GOVERNMENT OF KARNATAKA

No. FD 02 CSL 2025

Karnataka Government Secretariat,
Vidhana Soudha, Bengaluru,
Dated: 06/01/2026

NOTIFICATION (19/2025)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 amendments in the Government of Karnataka Notification (09/2025) No. FD 02 CSL 2025, dated the 19th September, 2025, published in the Karnataka Gazette, Extraordinary, Part IVA, No.602, dated the 19th September, 2025, namely:-

In the said notification, -

- (a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“4A.	2403 19 21, 2403 1929	Biris;”;
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- (b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“14	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];

16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.”;

(c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st day of February, 2026.

By Order and in the name of the
Governor of Karnataka

(H.R. LALITHA)
Under Secretary to Government,
Finance Department (Exp-2 & 10)