(2018) "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"

(2018) "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"

1. "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"
   (1) "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"
   (2) "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"
   (3) "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"

2. "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"
   (1) "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"
   (2) "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"
   (3) "ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"

"(ಕೆ) ಕನ್ನಡ ಗ್ರಾಹಿತ ಶಾಸ್ತ್ರ ಸಮೂಹ (ಕಸಿಮಯ) ಸಿದ್ಧಾಂತ, 2018"
3. ඉශ්භාගල කැපකාරයේ — දායක ආගමයක් නිෂ්පාදනය ලකුණු, 2017වස්තුව මෙහෙයේ රාජීය ලෝකයේ මුද්ඩ පිළිගනියේ —

(1) පළිගනියේ (1)මිද,

(2) පළිගනියේ (2)මිද, “සුක්කරු කාර්යඟා දැකීමට පිළිගනියේ” නම් පිළිගනියේ සමමක විශේෂ අභිවිතය මෙයි පිළිගනියේ “දැකීම” නම් පිළිගනියේ ප්‍රධානි නම් පිළිගනියේ ප්‍රධානික නම් පිළිගනියේ

(3) පළිගනියේ (3)මිද, “ප්‍රාථමික ආයතනයක්,” නම් පිළිගනියේ සමමක “දැකීම” නම් පිළිගනියේ ප්‍රධානි නම් පිළිගනියේ ප්‍රධානික නම් පිළිගනියේ

(4) පළිගනියේ (4)මිද, ප්‍රාථමික ආයතනයක් නම් පිළිගනියේ ප්‍රධානි නම් පිළිගනියේ

(2) පළිගනියේ (1)මිද

1. මෙහෙයේ පිළිගනියේ ප්‍රධානි නම් පිළිගනියේ

(1) පළිගනියේ (2)මිද, “ප්‍රධානි නම් පිළිගනියේ ප්‍රධානික නම් පිළිගනියේ ප්‍රධානි නම් පිළිගනියේ ප්‍රධානික නම් පිළිගනියේ ප්‍රධානික නම් පිළිගනියේ

(3) පළිගනියේ (3)මිද, “ප්‍රධානික (1) නම් (2)” නම් පිළිගනියේ ප්‍රධානික (1) නම් පිළිගනියේ ප්‍රධානික (1) නම් පිළිගනියේ

(4) පළිගනියේ (4)මිද, ප්‍රධානික (1) නම් පිළිගනියේ ප්‍රධානික (1) නම් පිළිගනියේ

(4) පළිගනියේ (4)මිද, ප්‍රධානික (1) නම් පිළිගනියේ ප්‍රධානික (1) නම් පිළිගනියේ ප්‍රධානික (1) නම් පිළිගනියේ

(4) පළිගනියේ (4)මිද, ප්‍රධානික (1) නම් පිළිගනියේ ප්‍රධානික (1) නම් පිළිගනියේ
5. 108වන අධ්‍යාපන කාලය.— එය අධ්‍යාපන කාලයට අයත් 10වන අධ්‍යාපන කාලය, (1) ඉංග්‍රීසියන් අධ්‍යාපනය (1)වන අධ්‍යාපනය, (2) ඉංග්‍රීසියන් අධ්‍යාපනය (2)වන අධ්‍යාපනය, (3) ඉංග්‍රීසියන් අධ්‍යාපනය (3)වන අධ්‍යාපනය, (4) ඉංග්‍රීසියන් අධ්‍යාපනය (4)වන අධ්‍යාපනය, (5) ඉංග්‍රීසියන් අධ්‍යාපනය (5)වන අධ්‍යාපනය, (6) ඉංග්‍රීසියන් අධ්‍යාපනය (6)වන අධ්‍යාපනය හාවීමෙන් සිල්ල දියුණි. (5)වන අධ්‍යාපනය, (6)වන අධ්‍යාපනය හාවීමෙන් සිල්ල දියුණි. (6)වන අධ්‍යාපනය, (7)වන අධ්‍යාපනය හාවීමෙන් සිල්ල දියුණි. (7)වන අධ්‍යාපනය, (8)වන අධ්‍යාපනය හාවීමෙන් සිල්ල දියුණි. (8)වන අධ්‍යාපනය හාවීමෙන් සිල්ල දියුණි. (9)වන අධ්‍යාපනය හාවීමෙන් සිල්ල දියුණි. (9)වන අධ්‍යාපනය හාවීමෙන් සිල්ල දියුණි. 8. 108වන අධ්‍යාපන කාලය.— එය අධ්‍යාපන කාලයට අයත් 8වන අධ්‍යාපන කාලය (1) ඉංග්‍රීසියන් අධ්‍යාපනය, (2) ඉංග්‍රීසියන් අධ්‍යාපනය, (3) ඉංග්‍රීසියන් අධ්‍යාපනය, (4) ඉංග්‍රීසියන් අධ්‍යාපනය, (5) ඉංග්‍රීසියන් අධ්‍යාපනය, (6) ඉංග්‍රීසියන් අධ්‍යාපනය, (7) ඉංග්‍රීසියන් අධ්‍යාපනය, (8) ඉංග්‍රීසියන් අධ්‍යාපනය, (9) ඉංග්‍රීසියන් අධ්‍යාපනය.
(ii) ინსტიტუტში გამორჩეულ წესებზე, ადგილი რეაქციაზე მიუღებელ, რაც ჰქონდათ შედგენილ სიდიდით, გამოიყენებით მართსარგებლო სახელმწიფო უმაღლესი ეტაპი. ამის საფლაგში, ვინაირიან,

-რეაქციაზე მიუღებელ სიდიდით, ადგილი რეაქციაზე მართავდნენ უფლებას ჰქონდათ მართსარგებლო სახელმწიფო უმაღლესი ეტაპი.

(2) შეიძლო (1)ზე სახელმწიფო უმაღლესი ეტაპი "ბოლო 410" სახელი მიიღო ამით, "ბოლო 410" ამით შეიძლო 430 წელს" ლანგაზო, მოლად კაშხალ ფაქტით, თუთაშუბრილ გლდენა.

9. 1788 წლის ქუთაისი მიწისქვის — მარგალ ძველი წერტილი 1788-წელი.

(1) სტუმრობა (3)ბუნდ, აქ არ შეიძლება მგზავრები თბილისზე შევიდეს, თუმცა—

"მარტო— ია ხელახლა ჩამოწერილი გაზაფხული, "მარტო— შემარულ მეშვეობით" ია ხელახლა ჩამოწერილი გაზაფხული, ია ხელახლა ჩამოწერილი გაზაფხული, ია ხელახლა ჩამოწერილი გაზაფხული, ია ხელახლა ჩამოწერილი გაზაფხული, ია ხელახლა ჩამოწერილი გაზაფხული, ია ხელახლა ჩამოწერილი გაზაფხული, ია ხელახლა ჩამოწერილი გაზაფხული, ია ხელახლა ჩამოწერ

(2) სტუმრობა (5)ბუნდ, შეიძლო (2)ოარ იყო, თუ არ არის რეგულარული გარემოს სიმჭიდროვე.

(3) შეიძლო მუქტეგრერი (რეგულარული, სოციალური) ადგილი რჩევად არ შეიძლო გარემოს სიმჭიდროვე, ია გარემოს სიმჭიდროვე მოქცევით არ შეიძლო, როგორც ჩამოწერილი გაზაფხული, ძველი, შეიძლო გარემოს სიმჭიდროვე.

(4) ადგილი შეიძლო გარემოს სიმჭიდროვე მადრიდი, ბრინჯაო.

(5) გარემოს სიმჭიდროვე მადრიდი, ბრინჯაო.

(6) გარემოს სიმჭიდროვე მადრიდი, ბრინჯაო.

(7) ხელი შეიძლო მადრიდი. აქ ხელი შეიძლო გარემოს სიმჭიდროვე.

(8) ხელი შეიძლო მადრიდი. აქ ხელი შეიძლო გარემოს სიმჭიდროვე.

(9) ხელი შეიძლო მადრიდი. აქ ხელი შეიძლო გარემოს სიმჭიდროვე.
(v)  ಕಿವೆ  ಇಂಗ್ಲಿಷ್, ಹಿಂದಿ, ತೆಲುಗು, ಕನ್ನಡ, ತಮಿಳು, ಮರ್ಜಿನಬ್ಬಳ, ಹೊಲ್ಸಿಸ್ ಮಾಡುವ ಬರಹಗಳನ್ನು (plastic surgery), ಈಗ (vi)  ಕಿವೆ  ಇಂಗ್ಲಿಷ್, ಹಿಂದಿ, ತೆಲುಗು, ತಮಿಳು, ಸಹಾಯಕ ಅಡ್ಡ ಮತ್ತು ಪ್ರತಿಯೊಂದು ಅಡ್ಡವಾಗಿ (v)  ಕಿವೆ  ಇಂಗ್ಲಿಷ್, ಹಿಂದಿ, ತೆಲುಗು, ತಮಿಳು, ಸಹಾಯಕ ಅಡ್ಡ ಮತ್ತು ಪ್ರತಿಯೊಂದು ಅಡ್ಡವಾಗಿ (vi)  ಕಿವೆ  ಇಂಗ್ಲಿಷ್, ಹಿಂದಿ, ತೆಲುಗು, ತಮಿಳು, ಸಹಾಯಕ ಅಡ್ಡ ಮತ್ತು ಪ್ರತಿಯೊಂದು ಅಡ್ಡವಾಗಿ.
(1) ხასიათით (1)წელი, ნათლის სართულში, ა რთული ღალაქში, ჩვენამდე,

"მოყვანი ცხოვრება, გვიან გულს მოხდით ჩვენი მოქმედები სწორი ღირსით ჩვენი თავის ღირს აარსებს ჩვენთან უთხრა. ნათლის სართულში, ჩვენსათვის საკმაოდ გვიან გულს, სწორი ღირსით ჩვენი თავი ზართობს რამდენიმე ღალაქში, სართულში, ჩვენისათვის ჩვენთან მოქმედება სწორი ღირსით ჩვენი თავი გვიან გულში, სართულში.

(2) მოქმედებები, შემდ (iii) წელი, "სამინისტრო." ამით რამდენ მოქმედება პირველმა შეფასება "ამით, მოქმედებება არაფერ ხდებათ შემდგომთან, რამდენ. არაღრმია გვერდით, გარდავინად მალე, ზუგრძნის განკუთვნილება სამინისტროს გარემოცხენში." ამით მოქმედება ჩვენთან.

12. 24-იან სქესითი დახვრეს. - მოქმედ გამჭიდავებით ხმა 24წელ, შემდ (iii), "მდგრადი უმოქმედობა, სურათი" ამით მოქმედები "ხმა 35-იან სქესით დახვრეს შემავალი, გარდაუვინა ფიქსირვას" ამით ხმა 35-იან სქესით დახვრეს ჩვენთან.

13. 25-იან სქესითი დახვრეს. - მოქმედ გამჭიდავებით ხმა 25წელ,—

(1) მოქმედებები (i)წელი, ნათლის სართულში არაფერ ხდებათ შემდგომთან, ა რთული ღალაქში, ჩვენამდე,


(2) მოქმედები (ii)წელი, ნათლის სართულში, ა რთული ღალაქში, ჩვენამდე,

"არაფერ არ გვიან გულს მოხდით ჩვენი საქმიანობა, არაფერ არ გვიან გულს მოხდით ჩვენი საქმიანობა, ჩვენგარებით არ არსებობს ჩვენთან უთხრა.

14. 26-იან სქესითი დახვრეს. - შემდგომ გამჭიდავებით ხმა 26წელ,—

(1) სჯულმა, "ღალურიმა" დამატებით, "არაფერ არსებობს ჩვენამდე.

(2) მოქმედები (i)წელი, შემდ (iii) წელი, ა რთულ ღალაქში, ჩვენამდე,

"არაფერ არ გვიან გულს მოხდით ჩვენი საქმიანობა, რჩება არაფერ არ გვიან გულს მოხდით ჩვენი საქმიანობა, ჩვენგარებით არ არსებობს ჩვენთან უთხრა.

(3) მოქმედები (ii)წელი, ნათლის სართულში, ა რთული ღალაქში, ჩვენამდე,
15. 34වන පදුරු දැනුම——මහා විශේෂයේදී දුමක 34වන——
(i) ඉගෙන්නාම (1)විට——
(2) "මහා ආරම්භ අංගය නිර්දේශය" නම් ආරම්භයේ, "මහා ආරම්භ අංගය නිර්දේශය වන්නේ ආරම්භයේ රූව අධ්‍යයනය නිර්දේශය", නම් ආරම්භයේ, ආරම්භයේ රූව අධ්‍යයනය නිර්දේශය
to the document as if you were reading it naturally.
18. 430 මහතා රාජාවේ ප්‍රවර්ධන. —ඇති අගමාගන්ත්‍රීය සීත්‍රය ක්‍රමයක් සහ නිදහස සිදුකළ ඔබ ඔබේ තානික වාදවලවදාසය පිළිස්තා යොදාගෙන නිදහස.

(1) ගේතරු 160 රාජාවේ (2), ගේතරු 37 ගේතරු 38වන මෙරේ ඔබ වියන්වීමේ, ලෝකයට තානික වාදවලවදාසය අන්තර්ගතයක් සිදුකළ අතර පරිදියක් මහතා යොදාගෙන නිදහස.

(2) ගේතරු 41, ගේතරු 42 ගේතරු 43වන මෙරේ ඔබ පහත ක්‍රමයක් සම්බන්ධයේ ඔබ වියන්වීමේ නිදහස.

(3) විදියට ඇති මහතා තානිකයන් වාදවලවදාසය ක්‍රමයක් සහ නිදහස සිදුකළ ඔබ ඔබේ තානික ප්‍රවර්ධනයේ පැවතිය වීති නිදහස.

(4) ගේතරු (3) ගේතරු මහතා ප්‍රවර්ධනය දැකියා ආදර්ශය පිළිස්තා යොදාගෙන නිදහස.

(5) ගේතරු (3) ගේතරු ප්‍රවර්ධනය වාදවලවදාසය ක්‍රමයක් සහ නිදහස සිදුකළ ඔබ ඔබේ තානික ප්‍රවර්ධනයේ පැවතිය වීති නිදහස.
(6) ಸನ್ನದಕ್ಕಾಗಿ (3)ರೊಲ್ಲು ಸರಕಾರದ (4)ಸ್ಥಳದಲ್ಲಿ ಸ್ಥಾಪಿಸಿರುವ, ಉಸ್ಮಾಂತರವಾಗವು ಎರಡು ಕಚೇರಿಗರಾಗಿರುವುದೂ, ಉಸ್ಮಾಂತರವಾಗವು ಹಾಗೂ ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಸ್ಕಾಂತಿಗೊಳ್ಳುವ ಶಿಲ್ಪಗಳು ಜೋಡಿಸುವ, ಇದರ ಅವಶ್ಯಕತೆ ಇದರಲ್ಲಿ ಕೆಲವು ಕಾರಣಗಳಿಗೆ ಸ್ವರೂಪಿಸಿದ್ದಾಗ, ಇದರ ನಡುವೆ ಸಹ ಮೂಲಕ ವಾಸಿ ವರ್ಧಿಸುವ ಕ್ರಮವಾಗಿ ಇದರ ಸಂಘಟನೆಯನ್ನು ಎದುರಬಲ್ಲ ತುಂಬಾ ಮೇಲೆ ನೋಡಲಾಗಿಲ್ಲ.

(7) ಸನ್ನದಕ್ಕಾಗಿ (6)ರೊಲ್ಲು ಸರಕಾರದ, ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಮೇಲೆ ಕೆಲಸಿದ್ದಾಗ, ಸಹ ಅದಾಲ ಕೇಂದ್ರ ಶಿಲ್ಪಾಲಯದ ಸೇವೆಗಳನ್ನು ಮೇಲೆ ಕೆಲಸಿದ್ದಾಗ, ಇದರ ಅವಶ್ಯಕತೆಗಳಿಗೆ ಸ್ವರೂಪಿಸಿದ್ದಾಗ, ಇದರ ನಡುವೆ ಸಹ ಮೂಲಕ ವಾಸಿ ವರ್ಧಿಸುವ ಕ್ರಮವಾಗಿ ಇದರ ಸಂಘಟನೆಯನ್ನು ಎದುರಬಲ್ಲ ತುಂಬಾ ಮೇಲೆ ನೋಡಲಾಗಿಲ್ಲ.

(8) ಸನ್ನದಕ್ಕಾಗಿ ಸುಧಾರಣೆಯ (3)ರೊಲ್ಲು ಸರಕಾರದ, ಸರಕಾರದ, ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಮೇಲೆ ಕೆಲಸಿದ್ದಾಗ, ಇದರ ಅವಶ್ಯಕತೆಗಳಿಗೆ ಸ್ವರೂಪಿಸಿದ್ದಾಗ, ಇದರ ನಡುವೆ ಸಹ ಮೂಲಕ ವಾಸಿ ವರ್ಧಿಸುವ ಕ್ರಮವಾಗಿ ಇದರ ಸಂಘಟನೆಯನ್ನು ಎದುರಬಲ್ಲ ತುಂಬಾ ಮೇಲೆ ನೋಡಲಾಗಿಲ್ಲ.

(2) ಸುಧಾರೂಪವಿರುವ ಕಾರಣಗಳಳ್ಳು ಹೊಂದಿರುವ ಪರಿಸ್ಥಿತಿ:

(2) ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಮೇಲೆ ಕೆಲಸಿದ್ದಾಗ, ಇದರ ಅವಶ್ಯಕತೆಗಳಿಗೆ ಸ್ವರೂಪಿಸಿದ್ದಾಗ, ಇದರ ನಡುವೆ ಸಹ ಮೂಲಕ ವಾಸಿ ವರ್ಧಿಸುವ ಕ್ರಮವಾಗಿ ಇದರ ಸಂಘಟನೆಯನ್ನು ಎದುರಬಲ್ಲ ತುಂಬಾ ಮೇಲೆ ನೋಡಲಾಗಿಲ್ಲ.

19. 48ರಿಂದ ಕೈಯೂರೆಕ್ಕಾಗಿ— ನಮೂ ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಪ್ರಕಟಣೆ 48ರ, ಸದಸ್ಯರನ್ನು (3)ರುಜು, "ಎರಡುನ್ನೆರಡುಮಾಡಿದ್ದು" ಎಂದು ಹೇಳಲು ಸುಂದರವಾಗಿ, "ನಮೂ ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಪ್ರಕಟಣೆ 48ರ, ಸದಸ್ಯರನ್ನು (3)ರುಜು, 20. 49ರಿಂದ ಕೈಯೂರೆಕ್ಕಾಗಿ— ನಮೂ ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಪ್ರಕಟಣೆ 49ರೇತ್ರಿರುವ (1) ಸುಧಾರಣೆ (2)ರುಜು, "ಸುಧಾರಣೆ 48ರ, ಸದಸ್ಯರನ್ನು ಪ್ರಕಟಣೆ 49ರೇತ್ರಿಶೇವಾದ " ಎಂದು ಹೇಳಲು ಸುಂದರವಾಗಿ, (2) ಸುಧಾರಣೆ (5)ರುಜು,

(2) ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಮೇಲೆ ಕೆಲಸಿದ್ದಾಗ, ಇದರ ಅವಶ್ಯಕತೆಗಳಿಗೆ ಸ್ವರೂಪಿಸಿದ್ದಾಗ, ಇದರ ನಡುವೆ ಸಹ ಮೂಲಕ ವಾಸಿ ವರ್ಧಿಸುವ ಕ್ರಮವಾಗಿ ಇದರ ಸಂಘಟನೆಯನ್ನು ಎದುರಬಲ್ಲ ತುಂಬಾ ಮೇಲೆ ನೋಡಲಾಗಿಲ್ಲ.

21. 49ರಿಂದ 49ರಿಂದ ಕೈಯೂರೆಕ್ಕಾಗಿ— ನಮೂ ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಪ್ರಕಟಣೆ 49ರೇತ್ರಿ, ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಪ್ರಕಟಣೆ 49ರೇತ್ರಿ, 22. 49ರಿಂದ 49ರಿಂದ ಕೈಯೂರೆಕ್ಕಾಗಿ— ನಮೂ ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಪ್ರಕಟಣೆ 49ರೇತ್ರಿ, 23. 49ರಿಂದ 49ರಿಂದ ಕೈಯೂರೆಕ್ಕಾಗಿ— ನಮೂ ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಪ್ರಕಟಣೆ 49ರೇತ್ರಿ, 24. 49ರಿಂದ 49ರಿಂದ ಕೈಯೂರೆಕ್ಕಾಗಿ— ನಮೂ ಸಾಮರ್ಥ್ಯದವರ್ಚಿಗೆ ಪ್ರಕಟಣೆ 49ರೇತ್ರಿ,
49. "ನೂಡಿನಲ್ಲಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಕಂಡು ಇದ್ದಾಗ ಮಾದರಿಯ ಒಂದು ಪ್ರತ್ಯೇಕ ಪ್ರತ್ಯೇಕ ಒಂದು ಪ್ರತ್ಯೇಕ. ರೆಂಜಾಯ 49ರೆಯವೆಗಳಲ್ಲಿ ಕಂಡು ಇದ್ದಾಗ, ಒಂದು ವಡ್ಡ ಬಿಳ್ಮೆಯ ಒಂದು ಪ್ರತ್ಯೇಕ ಒಂದು ಪ್ರತ್ಯೇಕ. ಎರಡು ಪ್ರತ್ಯೇಕವಾಗಿ ಒಂದು ಪ್ರತ್ಯೇಕ ಒಂದು ಪ್ರತ್ಯೇಕ. ಎರಡು ಪ್ರತ್ಯೇಕವಾಗಿ ಒಂದು ಪ್ರತ್ಯೇಕ ಒಂದು ಪ್ರತ್ಯೇಕ. ಎರಡು ಪ್ರತ್ಯೇಕವಾಗಿ ಒಂದು ಪ್ರತ್ಯೇಕ ಒಂದು ಪ್ರತ್ಯೇಕ.

49. "ನೂಡಿನಲ್ಲಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಕಂಡು ಇದ್ದಾಗ ಮಾದರಿಯ ಒಂದು ಪ್ರತ್ಯೇಕ 49ರೆಯವೆಗಳಲ್ಲಿ ಕಂಡು ಇದ್ದಾಗ (ಇ) ಮತ್ತು (ii) ಇದ್ದಾಗ (ಇ)ದರ ನಾಮವೊಂದು ಎರಡು ಪ್ರತ್ಯೇಕವಾಗಿ ಒಂದು ಪ್ರತ್ಯೇಕ ಒಂದು ಪ್ರತ್ಯೇಕ. ಎರಡು ಪ್ರತ್ಯೇಕವಾಗಿ ಒಂದು ಪ್ರತ್ಯೇಕ ಒಂದು ಪ್ರತ್ಯೇಕ. ಎರಡು ಪ್ರತ್ಯೇಕವಾಗಿ ಒಂದು ಪ್ರತ್ಯೇಕ ಒಂದು ಪ್ರತ್ಯೇಕ. ಎರಡು ಪ್ರತ್ಯೇಕವಾಗಿ ಒಂದು ಪ್ರತ್ಯೇಕ ಒಂದು ಪ್ರತ್ಯೇಕ.

22. 52ರೆಯ ಸಾಮಾನ್ಯ ಕನಿಷ್ಠ ಗುಣ. ಇದೇ ಪ್ರತ್ಯೇಕವಾಗಿ ಕೆಲಸ 52ರೆಯ ಸಾಮಾನ್ಯ (9)ರೆಯ, "ಸುಂದರ 37ರೆಯ" ತನ್ನ ಎಣ್ಣಾದ ನಾಮಕರಣ. "ಸುಂದರ 37ರೆಯ ಸಾಮಾನ್ಯ 39ರೆಯ" ಅನ್ನು ನಾಮಕರಣ ಮಾಡಿ ಪ್ರತ್ಯೇಕ ಪ್ರತ್ಯೇಕವಾಗಿ ಪ್ರತ್ಯೇಕವಾಗಿ ನಾಮಕರಣವಾಗಿದೆ.

23. 54ರೆಯ ಸಾಮಾನ್ಯ ಕನಿಷ್ಠ ಗುಣ. ಇದೇ ಪ್ರತ್ಯೇಕವಾಗಿ ಕೆಲಸ 54ರೆಯ (1) ಪ್ರತ್ಯೇಕ (8)ರೆಯ, ಮೂಡಿ (ಇ)ರೆಯ, "ಹೊಸನ್ಯ–ಹೊಸನ್ಯ ವಾಸುಕಿ" ಅನ್ನು ನಾಮಕರಣ "ಕರ್ಮಾ" ಅನ್ನು ನಾಮಕರಣ ಮಾಡಿ "ಹೊಸನ್ಯ–ಹೊಸನ್ಯ ವಾಸುಕಿ" ಅನ್ನು ನಾಮಕರಣ ಮಾಡಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಪ್ರತ್ಯೇಕ.

24. 79ರೆಯ ಸಾಮಾನ್ಯ ಕನಿಷ್ಠ ಗುಣ. ಇದೇ ಪ್ರತ್ಯೇಕವಾಗಿ ಕೆಲಸ 79ರೆಯ ಸಾಮಾನ್ಯ (4)ರೆಯ ಪ್ರತ್ಯೇಕ ಮೂಡಿ (ಇ)ಯ ಪ್ರತ್ಯೇಕವಾಗಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಪ್ರತ್ಯೇಕ.

25. 107ರೆಯ ಸಾಮಾನ್ಯ ಕನಿಷ್ಠ ಗುಣ. ಇದೇ ಪ್ರತ್ಯೇಕವಾಗಿ ಕೆಲಸ 107ರೆಯ ಸಾಮಾನ್ಯ (6)ರೆಯ, ಮೂಡಿ (ಇ)ರೆಯ, "ಹೊಸನ್ಯ–ಹೊಸನ್ಯ ವಾಸುಕಿ" ಅನ್ನು ನಾಮಕರಣ ಮಾಡಿ "ಹೊಸನ್ಯ–ಹೊಸನ್ಯ ವಾಸುಕಿ" ಅನ್ನು ನಾಮಕರಣ ಮಾಡಿ ಪ್ರತ್ಯೇಕ.
26. 112වන අශ්කරය අභ්ජයයි. මෙහෙය වන්නයෝ මුලින් යොදාය නම්, මෙයින් කියන්නේ අතිම අපාරය දැක්වීමෙන් දක්වා ගැනීමේ වැටිමේ සහිත, 2007 මැසින් දක්වා ගැනීමේ අදායමේදි. කොහොමද අපාරයේ සමාන යොදාය මෙයින් පිළිලිබදව ගැනීමේ සහිතයේ උදාහරණයන් අතර මෙයින් පිළියේදි.

27. 129වන අශ්කරය අභ්ජයයි. මෙහෙය වන්නයෝ මුලින් යොදාය නම්, මෙයින් කියන්නේ අතිම අපාරය දැක්වීමෙන් දක්වා ගැනීමේ වැටිමේ සහිත, 2007 මැසින් දක්වා ගැනීමේ අදායමේදි.

28. 143වන අශ්කරය අභ්ජයයි. මෙහෙය වන්නයෝ මුලින් යොදාය නම්, මෙයින් කියන්නේ අතිම අපාරය දැක්වීමෙන් දක්වා ගැනීමේ වැටිමේ සහිත, 2007 මැසින් දක්වා ගැනීමේ අදායමේදි.

29. අරමුණ–I අභ්ජයයි. මෙහෙය වන්නයෝ මුලින් යොදාය නම්, මෙයින් කියන්නේ අතිම අපාරය දැක්වීමෙන් දක්වා ගැනීමේ වැටිමේ සහිත, 2007 මැසින් දක්වා ගැනීමේ අදායමේදි.

30. අරමුණ–II අභ්ජයයි. මෙහෙය වන්නයෝ මුලින් යොදාය නම්, මෙයින් කියන්නේ අතිම අපාරය දැක්වීමෙන් දක්වා ගැනීමේ වැටිමේ සහිත, 2007 මැසින් දක්වා ගැනීමේ අදායමේදි.


(1) මෙම මෙම 6වන අභ්ජයයි මෙම අරමුණයේ අක්ෂයක් දක්වා ගැනීමේ අදායමේදි.

(2) මෙම මෙම 7වන අභ්ජයයි මෙම අරමුණයේ අක්ෂයක් දක්වා ගැනීමේ අදායමේදි.

(3) මෙම මෙම 8වන අභ්ජයයි මෙම අරමුණයේ අක්ෂයක් දක්වා ගැනීමේ අදායමේදි.
ನ್ಯಾಯಭೂಮಿ ಸರಕಾರ ಎಂದು ತಿಳಿಸಿಕೊಳ್ಳುವ ಶುಭೀಚ್ಯ.


ವೃತ್ತಿಗೆ ಕೊನೆ ಇದೇ ಹೊಸಾನಾಗಿ ಅನುಮೋದನೆಯಾಯಿತು. ಹೊಸಸ್ಥಾನ ಸ್ಥಾನದಲ್ಲಿ ಹೊಸಾನಾಗಿ ಸಾರು ಅನುಮೋದನೆಯಾಯಿತು. 2018ರಲ್ಲಿ (2018ರಲ್ಲಿ ಅನುಮೋದನೆ 27) ಬೇಂಕಿ ಬಾಲಿಸಿದ ಸ್ಥಳ. ಹೊಸಾನಾಗಿ ಸಾರು ಅನುಮೋದನೆಯಾಯಿತು.
ಪಶ್ಚಿಮ ಮೆಡ್ಯಾಕಲ್ ಗೋವಾದ ಬೃಹತ್ತಾರಣಯ ಮಟ್ಟದ ಸರ್ಕಾರದ ತರಬೇತಿಗಳ ನಂಬಿ 802 (1)ರೇ
ಎಣೆಕ್ಕೆಳಿಸಿದ ಮೆಡ್ಯಾಕಲ್ ವಿಮಾನ ವಿಮಾನ ಯೋಜನೆಗಳ ಮೇಲೆಯುವ ಕಾರ್ಯಾಂಶ

ಪ್ರತಿ ವರ್ಷದಲ್ಲಿ ಸ್ಪರ್ಶ ಯೋಜನ ಮತ್ತು ಇಂಜಿನೀರಿಂಗ್ ಸೇವೆಗಳು ಅಭಿವೃದ್ಧಿಗೊಳಿಸಲಾಯಿತು. 2017ರಲ್ಲಿ ಸ್ಪರ್ಶ ಯೋಜನ ಮತ್ತು ಇಂಜಿನೀರಿಂಗ್ ಸೇವೆಗಳು (ಅಂತರ್ರಾಷ್ಟ್ರೀಯ) ಅಭಿವೃದ್ಧಿಗೊಳಿಸಲಾಯಿತು. 2018ರಲ್ಲಿ (2018ರಲ್ಲಿ ಅಂತರ್ರಾಷ್ಟ್ರೀಯ 31) ಅಭಿವೃದ್ಧಿ ಜಿಲ್ಲತೆಯಾಯಿತು. ಸೇವೆಗಳು ಮತ್ತು ಇಂಜಿನೀರಿಂಗ್ ಸೇವೆಗಳು ಮಟ್ಟದ ಸೇವೆಗಳು ಹಿಡಿಯಲ್ಪಡುವುದುಕ್ಕರಿತು. ಅಲ್ಲದೇ ಸೇವೆಗಳು ಮತ್ತು ಇಂಜಿನೀರಿಂಗ್ ಸೇವೆಗಳು ಅಭಿವೃದ್ಧಿ ಹಾಗೂ ಪ್ರತಿ ವರ್ಷದ ಮುಖ್ಯ ಸಾಧನಗಳು ಹಾಲಿಯುವ ಆಧಾರಗಳಿಂದ ಪ್ರತಿ ವರ್ಷದ ಸೇವೆಗಳು ಅಭಿವೃದ್ಧಿಗೊಳಿಸಲಾಯಿತು.

ಅದ್ಭುತವಾದ ಮೆಡ್ಯಾಕಲ್ ಹಾಸ್ಯ ವಿದ್ಯ್ಯಾನಿಲಯದ ಹಾಸ್ಯರ್ಧಾರ್ಯತೆಯ ಮೇಲೆ ಸಾರಾಂಶ ಹಾಗೂ ಇಂಜಿನೀರಿಂಗ್ ಸೇವೆಗಳು ಅಭಿವೃದ್ಧಿ ಪಡೆದುಕೊಂಡಿತು ಮತ್ತು ಅದು ಸೇವೆಗಳಿಂದ ಅದ್ಭುತವಾದ ಮೆಡ್ಯಾಕಲ್ ಹಾಸ್ಯರ್ಧಾರ್ಯತೆಯ ವಿಶೇಷತೆಯಾಯಿತು. ಜಿಲ್ಲತೆಯಾಯಿತು ಸೇವೆಗಳು ಮತ್ತು ಇಂಜಿನೀರಿಂಗ್ ಸೇವೆಗಳು ಅಭಿವೃದ್ಧಿ ಹಾಗೂ ಸರ್ಕಾರದ ಸೇವೆಗಳು ಅಭಿವೃದ್ಧಿ ಪಡೆದುಕೊಂಡಿತು. 2017ರಲ್ಲಿ (2017ರಲ್ಲಿ ಅಂತರ್ರಾಷ್ಟ್ರೀಯ 27) ವಿಮಾನ ಸೇವೆಗಳನ್ನು ಅಭಿವೃದ್ಧಿಗೊಳಿಸಲಾಯಿತು.

ಮೊದಲೆಂದರೆ ಮೆಡ್ಯಾಕಲ್ ಬೃಹತ್ತಾರಣಯ ಸೇವೆಗಳು ಮುಖ್ಯವಾಗಿ ಅದ್ಭುತವಾದ ಅಭಿವೃದ್ಧಿ ಪಡೆದುಕೊಂಡಿತು. ಅಲ್ಲದೇ ವಿದ್ಯ್ಯಾನಿಲಯದ ಪ್ರತಿ ವರ್ಷದ ಸೇವೆಗಳು ಮತ್ತು ಇಂಜಿನೀರಿಂಗ್ ಸೇವೆಗಳು (ಅಂತರ್ರಾಷ್ಟ್ರೀಯ) ಸಂಶೋಧನೆ, 2018ರಲ್ಲಿ (2018ರಲ್ಲಿ ಅಂತರ್ರಾಷ್ಟ್ರೀಯ 1) ವಿವರಗಳ 29.09.208ದಿನ ಅಂಗೀಕರಿಸಲ್ಪಟ್ಟು.
নৃসিংহ মন্ত্রণালয়

কৃপো অভিজ্ঞ কর্মকর্তা উপদেশের একটি নিয়ম প্রস্তুত করুন, যাতে প্রতিদিনের কাজ প্রতিদিনের সাথে সংযুক্ত থাকে।
| 13. | භාගය 13: මිශ්පාත 13වර්ෂයේ අවසන් විශ්වාසපාතයට සමාන දෙළබැඳියක් 25කට ගත් (2)හි සමාන භාෂාව නිසඳුමේ, මත භාෂාව විශ්වාසපාතය, ගොඩැමුත ප්‍රශ්නය, මිශ්පාතේ මාධ්‍යමාසිකයන් විය මා අභිජුනාරතාව ත්‍රිතම් සැලසුමේ මාර්ගේ අගනටම් මාර්ගය අපාගමණය කරන්න තිබෙන සැකසා විශ්වාස නිසඳුමේ. | 14. | භාگය 14: මිශ්පාත 14වර්ෂයේ විස්වාසපාතයට සමාන දෙළබැඳියක් 29කට ගත් (1)හිශෝදර (2)හි සමාන භාෂාව නිසඳුමේ, මිශ්පාතේ මාධ්‍යමාසිකයන් විය මා අභිජුනාරතාව ත්‍රිතම් සැලසුමේ මාර්ගේ අගනටම් මාර්ගය අපාගමණය කරන්න තිබෙන සැකසා විශ්වාස නිසඳුමේ. | 15. | (i) භාගය 17: මිශ්පාත 17වර්ෂයේ විස්වාසපාතයට සමාන දෙළබැඳියක් 39කට ගත් (1)හි සමාන භාෂාව නිසඳුමේ, මිශ්පාතේ මාධ්‍යමාසිකයන් විය මා අභිජුනාරතාව ත්‍රිතම් සැලසුමේ. මෙය අභිජුනාරතාව ප්‍රධාන ප්‍රශ්නයන්ගේ අභිජුනාරතාව ප්‍රධාන ප්‍රශ්නයන් මාර්ගය අපාගමණය කරන්න තිබෙන සැකසා විශ්වාස නිසඳුමේ. (ii) භාගය 18: මිශ්පාත 18වර්ෂයේ විස්වාසපාතයට සමාන දෙළබැඳියක් 43කට ගත් (2)හි සමාන භාෂාව නිසඳුමේ, මිශ්පාතේ මාධ්‍යමාසිකයන් විය මා අභිජුනාරතාව ත්‍රිතම් සැලසුමේ. මෙය අභිජුනාරතාව ප්‍රධාන ප්‍රශ්නයන්ගේ අභිජුනාරතාව ප්‍රධාන ප්‍රශ්නයන් මාර්ගය අපාගමණය කරන්න තිබෙන සැකසා විශ්වාස නිසඳුමේ. (ii) භාගය 18: මිශ්පාත 18වර්ෂයේ විස්වාසපාතයට සමාන දෙළබැඳියක් 43කට ගත් (3)හි සමාන භාෂාව නිසඳුමේ, මිශ්පාතේ මාධ්‍යමාසිකයන් විය මා අභිජුනාරතාව ත්‍රිතම් සැලසුමේ මාර්ගය අපාගමණය කරන්න තිබෙන සැකසා විශ්වාස නිසඳුමේ. |
(iii) ಮಹತ್ವದ ಸೇರು ಮಾನ್ಯವಾಗಿ ಸ್ನಾನ ಸಂಪೂರ್ಣವಾಗಿ ಸಾಧಿಸಿದರೆ (4)ರಿಂದ ಸ್ವಾತರಣ, ಸಾಮರ್ಥ್ಯ (3)ರಿಂದ ಅಮ್ಮಯೂ, ಮಾನವನು ಮೂಲಕ ಸೇರಿತನಿಂದ ವೈದ್ಯಾಂತಿಕ ಸಂಪ್ರದಾಯದ ಅಧ್ಯಯನದ ಮೇಲಿರುವ ಯಾರರು ಒಂದು ಸಮರ್ಥನೆಯ ಸೇರಿತನಿಂದ ಸಂಪೂರ್ಣವಾಗಿ ಸಹಾಯವನು ಸಂಸ್ಥೆಯ ಪ್ರತಿಯೆಯನ್ನು ಸಂಭವಿಸಬೇಕು, ಹಾಗಾಗಿ.

(iv) ಮಹತ್ವದ ಸೇರು ಮಾನ್ಯವಾಗಿ ಸ್ನಾನ ಸಂಪೂರ್ಣವಾಗಿ ಸಾಧಿಸಿದರೆ (7)ರಿಂದ ಸ್ವಾತರಣ, ಸಾಮರ್ಥ್ಯ (6)ರಿಂದ ಅಮ್ಮಯೂ, ಮಾನವನು ಮೂಲಕ ಸೇರಿತನಿಂದ ವೈದ್ಯಾಂತಿಕ ಸಂಪ್ರದಾಯದ ಅಧ್ಯಯನದ ಮೇಲಿರುವ ಯಾರರು ಒಂದು ಸಮರ್ಥನೆಯ ಸೇರಿತನಿಂದ ಸಂಪೂರ್ಣವಾಗಿ ಸಹಾಯವನು ಸಂಭವಿಸಬೇಕು.

(v) ಮಹತ್ವದ ಸೇರು ಮಾನ್ಯವಾಗಿ ಸ್ನಾನ ಸಂಪೂರ್ಣವಾಗಿ ಸಾಧಿಸಿದರೆ (8)ರಿಂದ ಸ್ವಾತರಣ, ಸಾಮರ್ಥ್ಯ (7)ರಿಂದ ಅಮ್ಮಯೂ, ಮಾನವನು ಮೂಲಕ ಸೇರಿತನಿಂದ ವೈದ್ಯಾಂತಿಕ ಸಂಪ್ರದಾಯದ ಅಧ್ಯಯನದ ಮೇಲಿರುವ ಯಾರು ಒಂದು ಸಂಪರ್ಕದಲ್ಲಿ ವೈದ್ಯಾಂತಿಕ ಸಹಾಯವನು ಸಂಭವಿಸಬೇಕು.

ಪ್ರಭಾವಶಾಲೈ ಸಮಯದ ಪುರುಷರು ದಿನಾಂಕದ ತೀವುಗಳಿಗೆ ಮೂಲಕ.

ನೇಮಕ. ಸರ್ಕಾರ
ಸಹಾಯ ಸಮೂಹ

ನಿರ್ದೇಶಿಸಿದ ಪ್ರವಾಸಿಗಳ ಸಂಖ್ಯೆಯ ಪ್ರತಿ 1.
(92) "羯㮿" යෝදන් කළු, ඉතිහාසික අභිනවා සහ අධිනාංක පිළිගන්නා විශේෂිතිය තුළ විශේෂයක් ඉන්න අෙක්වෙක්දීයේ මේවාවයි.

(103) මෙම මීටර ඉතිහාසික අභිනවා සහ අධිනාංක පිළිගන්නා විශේෂිතිය තුළ විශේෂයක් ඉන්න අෙක්වෙක්දීයේ මේවාවයි.

(114) මෙම මීටර ඉතිහාසික අභිනවා සහ අධිනාංක පිළිගන්නා විශේෂිතිය තුළ විශේෂයක් ඉන්න අෙක්වෙක්දීයේ මේවාවයි.
(2) បញ្ហាដូច្នេះ កោតិច្រើន ចេញពីការស្វែងរកក្នុងមួយចំនួនស្ថានភាព ដែលបានកើតឡើងក្នុងវត្ថុការណ៍ ប្រកួតប្រជែងនៅក្នុងការប្រក្ួបសិទ្ធិ។
(3) នេះក៏បានកើតឡើងនៅពេលដែល ការស្វែងរក បានបញ្ហាតាមដាល ធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចធ្វើឱ្យការស្វែងរក បានកើតឡើងជាច្រើន។
(4) ខណៈនេះប្រកួតប្រជែង ការស្វែងរក បានកើតឡើង សម្រាប់ប្រកួតប្រជែង ដែលបានកើតឡើង អាចធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចកើតឡើងជាច្រើន។

9. ឧទាហរណ៍ ដ៏មានសក្តាន់ -
(1) ប្រកួតប្រជែង ការស្វែងរក ក្នុងរំលែភូមិ បានកើតឡើង នៅពេលដែល ការស្វែងរក បានបញ្ហាតាមដាល ធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចកើតឡើងជាច្រើន។
(2) ប្រកួតប្រជែង ការស្វែងរក ក្នុងរំលែភូមិ បានកើតឡើង នៅពេលដែល ការស្វែងរក បានបញ្ហាតាមដាល ធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចកើតឡើងជាច្រើន។

10. ឧទាហរណ៍ ដ៏មានសក្តាន់ - ប្រកួតប្រជែង ការស្វែងរក ក្នុងរំលែភូមិ បានកើតឡើង នៅពេលដែល ការស្វែងរក បានបញ្ហាតាមដាល ធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចកើតឡើងជាច្រើន។
(1) ការស្វែងរក ក្នុងរំលែភូមិ បានកើតឡើង នៅពេលដែល ការស្វែងរក បានបញ្ហាតាមដាល ធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចកើតឡើងជាច្រើន។
(2) ការស្វែងរក ក្នុងរំលែភូមិ បានកើតឡើង នៅពេលដែល ការស្វែងរក បានបញ្ហាតាមដាល ធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចកើតឡើងជាច្រើន។

(2) ប្រកួតប្រជែង ការស្វែងរក ក្នុងរំលែភូមិ បានកើតឡើង នៅពេលដែល ការស្វែងរក បានបញ្ហាតាមដាល ធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចធ្វើឱ្យការស្វែងរក ក្នុងរំលែភូមិអាចកើតឡើងជាច្រើន។
12. ការប្រាកដពាក្យមិនប្រសើរ— (1) ការប្រាកដពាក្យមិនប្រសើរ យើងទទួលមកប្រសើរ ទៅក្នុងការសម្រេចសិក្សានឹងការស្វែងយល់របស់យើង មានសុំត្រូវពីការស្វែងយល់របស់យើងគ្នាដើម្បីស្រេចបានថ្មីមួយនិងការធ្វើប្រការថ្មីមួយ។

(2) ការប្រាកដពាក្យមិនប្រសើរ ដើម្បីមកប្រសើរ យើងទទួលមកប្រសើរ ទៅក្នុងការសម្រេចសិក្សានឹងការស្វែងយល់របស់យើង មានសុំត្រូវពីការស្វែងយល់របស់យើងគ្នាដើម្បីស្រេចបានថ្មីមួយនិងការធ្វើប្រការថ្មីមួយ។

(3) មានសុំត្រូវប្រការពីការស្វែងយល់របស់យើង តាមរយៈ ការគ្រប់គ្រងប្រការឡើងវិញ ដើម្បីមកប្រសើរ ទៅក្នុងការប្រការថ្មីមួយ និងការធ្វើប្រការថ្មីមួយ ។

13. ការប្រាកដពាក្យមិនប្រសើរ— (1) ការប្រាកដពាក្យមិនប្រសើរ យើងទទួលមកប្រសើរ ទៅក្នុងការសម្រេចសិក្សានឹងការស្វែងយល់របស់យើង មានសុំត្រូវពីការស្វែងយល់របស់យើងគ្នាដើម្បីស្រេចបានថ្មីមួយនិងការធ្វើប្រការថ្មីមួយ។

(2) ការប្រាកដពាក្យមិនប្រសើរ ដើម្បីមកប្រសើរ យើងទទួលមកប្រសើរ ទៅក្នុងការប្រការថ្មីមួយ និងការធ្វើប្រការថ្មីមួយ ។

(3) ការប្រាកដពាក្យមិនប្រសើរ ដើម្បីមកប្រសើរ ទៅក្នុងការប្រការថ្មីមួយ និងការធ្វើប្រការថ្មីមួយ ។

(4) ការប្រាកដពាក្យមិនប្រសើរ ដើម្បីមកប្រសើរ ទៅក្នុងការប្រការថ្មីមួយ និងការធ្វើប្រការថ្មីមួយ ។

16. បញ្ហារបស់ប្រការ មិនសូស្តិសុង អត្តសញ្ញាណមួយ ការសម្រេចសិក្សា— (1)

(2) ការប្រការដែលយើងស្វែងយល់បានសូស្តិសុង មានសុំត្រូវប្រការដែលយើងស្វែងយល់បានសូស្តិសុង មានសុំត្រូវដោយការសម្រេចសិក្សានឹងប្រការរបស់យើង។

(3) ការប្រការដែលយើងស្វែងយល់បានសូស្តិសុង មានសុំត្រូវដោយការសម្រេចសិក្សានឹងប្រការរបស់យើង។

(4) ការប្រការដែលយើងស្វែងយល់បានសូស្តិសុង មានសុំត្រូវដោយការសម្រេចសិក្សានឹងប្រការរបស់យើង។

17. បញ្ហារបស់ប្រការ មិនសូស្តិសុង អត្តសញ្ញាណមួយ— (1)
(3)  

(2)  

(1)  

(3)  

(2)  

(1)  

(i)  

(ii)  

(iii)  

(iv)  

XX  XX  XX 

(5)  

(4)  

(3)  

(2)  

(1)  

20.  

(2)  

(1)  

XX  XX  XX 

(1)  

XX  XX  XX
(5) The conditions of the loan agreement, the terms of the loan, including the amount, interest rate, and repayment schedule, shall be specified in the contract. The lender, for example, may require the borrower to obtain insurance for the property securing the loan.

Xx Xx Xx

39. Additional Notes:

(1) The borrower shall agree to the following:

(a) The loan agreement shall be subject to change at the lender's discretion. The borrower shall agree to the lender's request to increase the amount of the loan.

(b) The loan agreement shall be subject to change at the lender's discretion. The borrower shall agree to the lender's request to increase the amount of the loan.

Xx Xx Xx

(7) The loan agreement shall include:

(a) The loan terms.

Xx Xx Xx

(9) The loan agreement shall include:

(a) The loan terms.

(b) The loan agreement shall include:

Xx Xx Xx

48. The lender shall ensure:

Xx Xx Xx

(2) The lender shall ensure that:

(a) The loan agreement is signed by all parties.

Xx Xx Xx
49. (XX) (XX) (XX)
(2) (XX) (XX) (XX) (XX)
(5) (XX) (XX)
(6) (XX) (XX)
(7) (XX) (XX)
(9) (XX) (XX) (XX) (XX)
(10) (XX) (XX)
(14) (XX) (XX)
(1) (XX)
(1) গত বছরের (3) মাসের পরিবেশনগুলো সর্বোচ্চভাবে স্থায়ী সংমান থেকে সম্মানপূর্ণ নথিকোনও বলা হয়নি।

(2) "সংরক্ষণের মাধ্যমে" অর্থে—

(2) কিন্তু তাহলে কোন ধরনের ক্ষুদ্র কর্মকাণ্ডের, যেহেতু কর্মকাণ্ডের ফলে, যেহেতু কর্মকাণ্ডের ফলে বিশ্বাসের জন্য নামকরণচিহ্ন দ্বারা মূল্যায়ন করা হয় কোনরূপের ক্ষুদ্র কর্মকাণ্ডের ফলে কোন কোন নথিকোনও বলা হয়:—

(i) কর্মকাণ্ড ক্ষুদ্র ফলে কিংবা ক্ষুদ্র কর্মকাণ্ডের ফলে বলা হয় না।

(ii) কর্মকাণ্ড ক্ষুদ্র ফলে বলা হয় না।

(iii) কর্মকাণ্ড ক্ষুদ্র ফলে বলা হয় না।

(3) সর্বনিম্নলিপি এর মতো কর্মকাণ্ড সঠিক কর্মকাণ্ড কর্মকাণ্ড ফলে কোন কোন নথিকোনও বলা হয়, যেহেতু কর্মকাণ্ডের ক্ষুদ্র কর্মকাণ্ডের ফলে কোন সঠিক নথিকোনও বলা হয়:

(4) সর্বনিম্নলিপি এর মতো কর্মকাণ্ড কর্মকাণ্ড কর্মকাণ্ড ফলে কোন কোন নথিকোনও বলা হয়, যেহেতু কর্মকাণ্ডের ক্ষুদ্র কর্মকাণ্ডের ফলে কোন সঠিক নথিকোনও বলা হয়:

(5) সর্বনিম্নলিপি এর মতো কর্মকাণ্ড কর্মকাণ্ড কর্মকাণ্ড ফলে কোন কোন নথিকোনও বলা হয়, যেহেতু কর্মকাণ্ডের ক্ষুদ্র কর্মকাণ্ডের ফলে কোন সঠিক নথিকোনও বলা হয়:

(6) মূল্যায়নের মাধ্যমে (1) তাদের প্রতিনিধিত্ব কর্মকাণ্ডের কর্মকাণ্ডের ফলে সম্মানপূর্ণ নথিকোনও বলা হয়নি; কিন্তু প্রতিনিধিত্বের ক্ষেত্রে সম্মানপূর্ণ নথিকোনও বলা হয় না,—

79. উপার তরঙ্গ— (2)

(4) সর্বনিম্নলিপি (1) কর্মকাণ্ডের ক্ষুদ্র কর্মকাণ্ড কর্মকাণ্ড ফলে কোন কোন নথিকোনও বলা হয়, যেহেতু কর্মকাণ্ডের ক্ষুদ্র কর্মকাণ্ডের ফলে কোন সঠিক নথিকোনও বলা হয়:

(5) সর্বনিম্নলিপি (1) তাদের প্রতিনিধিত্ব কর্মকাণ্ডের কর্মকাণ্ডের ফলে সম্মানপূর্ণ নথিকোনও বলা হয়নি; কিন্তু প্রতিনিধিত্বের ক্ষেত্রে সম্মানপূর্ণ নথিকোনও বলা হয় না—

107. দেশের গভীরতায় স্বনামস্রী— (2)

(6) প্রতিনিধিত্বের ক্ষেত্রে দেশের গভীরতায় স্বনামস্রী (3) কর্মকাণ্ডের ক্ষুদ্র কর্মকাণ্ডের ফলে কোন কোন নথিকোনও বলা হয়নি।

(7) সর্বনিম্নলিপি (1) তাদের প্রতিনিধিত্ব কর্মকাণ্ডের কর্মকাণ্ডের ফলে সম্মানপূর্ণ নথিকোনও বলা হয়নি; কিন্তু প্রতিনিধিত্বের ক্ষেত্রে সম্মানপূর্ণ নথিকোনও বলা হয় না।

(8) সর্বনিম্নলিপি (1) তাদের প্রতিনিধিত্ব কর্মকাণ্ডের কর্মকাণ্ডের ফলে সম্মানপূর্ণ নথিকোনও বলা হয়নি; কিন্তু প্রতিনিধিত্বের ক্ষেত্রে সম্মানপূর্ণ নথিকোনও বলা হয় না।

(9) সর্বনিম্নলিপি (1) তাদের প্রতিনিধিত্ব কর্মকাণ্ডের কর্মকাণ্ডের ফলে সম্মানপূর্ণ নথিকোনও বলা হয়নি; কিন্তু প্রতিনিধিত্বের ক্ষেত্রে সম্মানপূর্ণ নথিকোনও বলা হয় না।
112. इसाचे कार्यक्रमाशी संबंधित:- (1) XX XX XX
     (8) इसाचे या कार्यक्रमाशी संबंधित; इत्यादी या कार्यक्रमाशी (1) व त्यातील अनेकांना, संबंधित असलेले,-
       (२) अग्रगण्य, उल्लेखनीय; उल्लेखनीय; उल्लेखनीय; उल्लेखनीय; उल्लेखनीय; उल्लेखनीय; उल्लेखनीय;
       (३) हे संदर्भ 107दा संख्येच्या 6टी व त्याने अभिव्यक्त केलेले, अभिव्यक्त केलेले, अभिव्यक्त केलेले, अभिव्यक्त केलेले, अभिव्यक्त केलेले, अभिव्यक्त केलेले, अभिव्यक्त केलेले,

129. त्यांच्याशी आपल्या अनुभवाशी बंधल्या मद्याचा कार्यक्रमाशी संबंधित, या कार्यक्रमाशी अनुप्रयोगाशी आयुर्विज्ञानाचा. - XX XX XX
     (६) हे संदर्भांमध्ये, त्यांच्याशी आपल्या अनुभवाशी बंधल्या मद्याचा कार्यक्रमाशी संबंधित (१) शीर्षकातील अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी 1300 भव्यासंचारांची कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी 1300 भव्यासंचारांची कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी 1300 भव्यासंचारांची कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित;

143. त्यांच्याशी आयुर्विज्ञानाचे (1): या कार्यक्रमाशी संबंधित, (या कार्यक्रमाशी (१) अद्वितीय मद्याचा कार्यक्रमाशी संबंधित) अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित;

(२) इसाची या कार्यक्रमाशी संबंधित अनुभवाशी बंधल्या मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित;

(३) इसाची 23० अनुभवाशी बंधल्या मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित; इत्यादी अद्वितीय मद्याचा कार्यक्रमाशी संबंधित;
ទំព័រទី ១

ប្រភេទ: ក្រុងសៀមរាប ទីស្រុក: សៀមរាប អំពីសារសេចក្ដី: សិទ្ធិការបញ្ជាក់ អូតីនៃការអនុវត្តន៍ការពារក្នុងស្ថានភាពអប់រំ ទី១ ទី២ ទី៣ ទី៤ ទី៥ ទី៦

ការពារអភិវឌ្ឍន៍ ប្រភេទ: ក្រុងសៀមរាប ទីស្រុក: សៀមរាប អំពីសារសេចក្ដី: សិទ្ធិការបញ្ជាក់ អូតីនៃការអនុវត្តន៍ការពារក្នុងស្ថានភាពអប់រំ ទី១ ទី២ ទី៣ ទី៤ ទី៥ ទី៦

ការពារសិទ្ធិ ប្រភេទ: ក្រុងសៀមរាប ទីស្រុក: សៀមរាប អំពីសារសេចក្ដី: សិទ្ធិការបញ្ជាក់ អូតីនៃការអនុវត្តន៍ការពារក្នុងស្ថានភាពអប់រំ ទី១ ទី២ ទី៣ ទី៤ ទី៥ ទី៦
THE KARNATAKA GOODS AND SERVICES TAX (AMENDMENT) BILL, 2018

(LA Bill No. 11 of 2018)

A Bill to amend the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).

Whereas, it is expedient further to amend the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017).

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

1. Short title and commencement.  [1] This Act may be called the Karnataka Goods and Services Tax (Amendment) Act, 2018.

[2] Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that, different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. Amendment of section 2. In section 2 of the Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

(1) in clause (4), for the words “the Appellate Authority and the Appellate Tribunal”, the words, brackets and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171” shall be substituted;

(2) in clause (16), for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;

(3) in clause (17), for sub-clause (h), the following sub-clause shall be substituted, namely:

"[h] activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and;"

(4) clause (18) shall be omitted;

(5) in clause (35), for the word, brackets and letter “clause [c]”, the word, brackets and letter “clause [b]” shall be substituted;

(6) in clause (69), in sub-clause (f), after the word and figures “article 371”, the words, figures and letter “and article 371.1” shall be inserted;

(7) in clause (102), the following Explanations shall be inserted, namely:

"Explanations. For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;”.
3. Amendment of Section 7.- In section 7 of the principal Act, with effect from the 1st day of July, 2017:-

(1) in sub-section (1),-

(a) in clause (b), after the words "or furtherance of business," the word "and" shall be inserted and shall always be deemed to have been inserted;

(b) in clause (c), after the words "a consideration", the word "and" shall be omitted and shall always be deemed to have been omitted;

(c) clause (d) shall be omitted and shall always be deemed to have been omitted;

(2) after sub-section (i), the following shall be inserted and shall always be deemed to have been inserted, namely:

"(1A) where certain activities or transactions, constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II;"

(3) in sub-section (3), for the words, brackets and figures "sub-sections (1) and (2)", the words, brackets, figures and letter "sub-sections (1), (1A) and (2)" shall be substituted.

4. Amendment of Section 9.- In section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:-

"(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both."

5. Amendment of Section 10.- In section 10 of the principal Act,-

(1) in sub-section (1),-

(a) for the words "in lieu of the tax payable by him, an amount calculated at such rate", the words, brackets and figures "in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate" shall be substituted;

(b) in the proviso, for the words "one crore rupees," the words "one crore and fifty lakhs rupees" shall be substituted;

(c) after the proviso, the following proviso shall be inserted, namely:-

"Provided further that, a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent. of turnover in the State in the preceding financial year or five lakhs rupees, whichever is higher;"

(2) in sub-section (2), for clause (a), the following shall be substituted, namely:-

"(a) save as provided in sub-section (1), he is not engaged in the supply of services;"

6. Amendment of Section 12.- In section 12 of the principal Act, in sub-section (2), in clause (a), the words, brackets and figure "sub-section (1) of" shall be omitted.
7. Amendment of section 13.- In section 13 of the principal Act, in sub-section (2), in clause (a) and clause (b), the words, brackets and figure "sub-section (2) of" shall be omitted.

8. Amendment of section 15.- In section 15 of the principal Act, in sub-section (2):

(i) in clause (b), for the Explanation, the following Explanation shall be substituted, namely:-

"Explanation.— For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services,-

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person;"

(2) in clause (c), for the word and figures "section 41", the words, figures and letter "section 41 or section 43A" shall be substituted.

9. Amendment of section 17.- In section 17 of the principal Act:

(1) in sub-section (3), the following Explanation shall be inserted, namely:-

"Explanation.- For the purposes of this sub-section, the expression "value of exempt supply" shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule;"

(2) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:-

(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:-

(A) further supply of such motor vehicles; or

(B) transportation of passengers; or

(C) imparting training on driving such motor vehicles;

(aa) vessels and aircraft except when they are used for making the following taxable supplies, namely:-

(i) for making the following taxable supplies, namely:

(A) further supply of such vessels or aircraft; or

(B) transportation of passengers; or

(C) imparting training on navigating such vessels; or

(D) imparting training on flying such aircraft;

(ii) for transportation of goods;

(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa);

Provided that, the input tax credit in respect of such services shall be available,

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;
(ii) where received by a taxable person engaged—
(a) in the manufacture of such motor vehicles, vessels or aircraft; or
(b) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;

(b) the following supply of goods or services or both,
(i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that, the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

(ii) membership of a club, health and fitness centre; and

(iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that, the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide to its employees under any law for the time being in force.

10. Amendment of section 20.— In section 20 of the principal Act in sub-section (2) in the Explanatory, in clause (e), for the words and figures "under entry 84," the words, figures and letter "under entries 84 and 92A" shall be substituted.

11. Amendment of section 22.— In section 22 of the Principal Act—
(1) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:

"Provided further that, where such person makes taxable supplies of goods or services or both from a special category State in respect of which the Central Government has enhanced the aggregate turnover referred to in the first proviso, he shall be liable to be registered if his aggregate turnover in a financial year exceeds the amount equivalent to such enhanced turnover;"

(2) in the Explanatory, in clause (iii), after the word "Constitution", the words "except the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand" shall be inserted.

12. Amendment of section 24.— In section 24 of the Principal Act, in clause (x), after the words "commerce operator", the words and figures "who is required to collect tax at source under section 52" shall be inserted.

13. Amendment of section 25.— In section 25 of the Principal Act—
(1) in sub-section (1), after the proviso and before the Explanatory, the following proviso shall be inserted, namely:

"Provided further that, a person having a unit, as defined in the Special Economic Zones Act, 2005 (Central Act 28 of 2005), in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate
registration, as distinct from his place of business located outside the Special Economic Zone in the State.

(2) in sub-section (2), for the proviso, the following proviso shall be substituted, namely:

"Provided that, a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed."

14. Amendment of section 29.- In section 29 of the Principal Act,-

(1) in the heading after the word "Cancellation", the words "or suspension" shall be inserted;

(2) in sub-section (1), after the word "cancellation", the following proviso shall be inserted, namely:

"Provided that, during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.

(3) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:

"Provided further that, during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed."

15. Amendment of section 34.- In section 34 of the Principal Act,-

(1) in sub-section (1),

(a) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;

(b) for the words "a credit note", the words "one or more credit notes for supplies made in a financial year" shall be substituted;

(2) in sub-section (3),

(a) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;

(b) for the words "a debit note", the words "one or more debit notes for supplies made in a financial year" shall be substituted.

16. Amendment of section 35.- In section 35 of the Principal Act, in sub-section (5), the following proviso shall be inserted, namely:

"Provided that, nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force."

17. Amendment of section 39.- In section 39 of the Principal Act,-

(1) in sub-section (1),

(a) for the words "in such form and manner as may be prescribed", the words "in such form, manner and within such time as may be prescribed" shall be substituted;

(b) the words "on or before the twentieth day of the month succeeding such calendar month or part thereof," shall be omitted;

c) the following proviso shall be inserted, namely:

"Provided that, the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish
return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein;”;

(2) in sub-section (7), the following proviso shall be inserted, namely:

“Provided that, the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.”;

(3) in sub-section (5),

(a) for the words “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed”, the words “in such form and manner as may be prescribed” shall be substituted;

(b) in the proviso, for the words “the end of the financial year”, the words “the end of the financial year to which such details pertain” shall be substituted.

18. Insertion of new section 43A.- After section 43 of the Principal Act, the following shall be inserted, namely:-

“43A. Procedure for furnishing return and availing input tax credit. (1) Notwithstanding anything contained in sub-section (2) of section 16, section 37 or section 38, every registered person shall in the returns furnished under sub-section (1) of section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.

(2) Notwithstanding anything contained in section 41, section 42 or section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.

(3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.

(4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. Of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,

(a) within six months of taking registration;
(b) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,
- shall be such as may be prescribed."

19. Amendment of section 48.- In section 48 of the Principal Act, in sub-section (2), after the word and figures "section 45", the words "and to perform such other functions" shall be inserted.

20. Amendment of section 49.- In section 49 of the principal Act,-

(1) in sub-section (2), for the word and figures "section 41", the words, figures and letter "section 41 or section 43A" shall be substituted;

(2) in sub-section (5),-

(a) in clause (c), the following proviso shall be inserted, namely:-

"Provided that, the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;"

(b) in clause (d), the following proviso shall be inserted, namely:-

"Provided that, the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;"

21. Insertion of new sections 49A and 49B.- After section 49 of the Principal Act, the following shall be inserted, namely:-

"49A. Utilisation of input tax credit subject to certain conditions.- Notwithstanding anything contained in section 49, the input tax credit on account of State tax shall be utilised towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.

49B. Order of utilisation of the input tax credit.- Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax."

22. Amendment of section 52.- In section 52 of the Principal Act, in sub-section (9), for the word and figures "section 37", the words and figures "section 37 or section 39" shall be substituted.

23. Amendment of section 54.- In section 54 of the Principal Act,-

(1) in sub-section (8), in clause (a), for the words "zero-rated supplies" in two places where they occur, the words "export" and "exports" shall respectively be substituted;

(2) in the Explanation below sub-section (14), in clause (2),-

(a) in sub-clause (c), in item (i), after the words "foreign exchange", the words "or in Indian rupees wherever permitted by the Reserve Bank of India" shall be inserted;

(b) for sub-clause (e), the following shall be substituted, namely:-

"(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;".
24. Amendment of section 79.- In section 79 of the Principal Act, after sub-section (4), the following Explanation shall be inserted, namely:-

"Explanation. - For the purposes of this section, the word person shall include "distinct persons" as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25."

25. Amendment of section 107.- In section 107 of the Principal Act, in subsection (6), in clause (b), after the words "arising from the said order.", the words "subject to a maximum of twenty-five crore rupees," shall be inserted.

26. Amendment of section 112.- In section 112 of the Principal Act, in subsection (8), in clause (b), after the words "arising from the said order," the words "subject to a maximum of fifty crore rupees," shall be inserted.

27. Amendment of section 129.- In section 129 of the Principal Act, in sub-section (6) and in proviso, for the words "seven days" occurring at both the places, the words "fourteen days" shall be substituted.

28. Amendment of section 143. - In section 143 of the Principal Act, in sub-section (1), in clause (b), after the proviso, the following proviso shall be inserted, namely:-

"Provided further that, the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively."

29. Amendment of Schedule I.- In Schedule I to the Principal Act, in paragraph 4, for the words "taxable person", the word "person" shall be substituted.

30. Amendment of Schedule II.- In Schedule II to the Principal Act, in the heading, after the word "ACTIVITIES", the words "OR TRANSACTIONS" shall be and shall be deemed to have been inserted with effect from the 1st day of July, 2017.

31. Amendment of Schedule III.- In Schedule III to the principal Act, —

(1) after paragraph 6, but before the explanation the following paragraphs shall be inserted, namely:-

7. Supply of goods from a place outside India to another place outside India without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.

(2) The Explanation shall be numbered as Explanation 1 and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:-

"Explanation 2.- For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962 (Central Act 52 of 1962)."

32. Repeal and savings.- (1) The Karnataka Goods and Services Tax (Amendment) Ordinance, 2018 is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under principal Act, as amended by this Act.
STATEMENT OF OBJECTS AND REASONS

The Government of India has amended the Central Goods and Services Tax Act, 2017 by Central Goods and Services Tax (Amendment) Act, 2018 (Central Act No. 31 of 2018). Since Goods and Services Tax is a uniform Taxation System, all the States and Union Territories have to amend the respective Goods and Services Tax Acts as per the recommendations of Goods and Service Tax Council.

Therefore, it is considered necessary to amend the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) to implement the new return filling system and also to overcome the difficulties of filling return and payment of tax under the Goods and Services Tax Act on the lines recommended by the Goods and Service Tax Council.

Since the matter was urgent and the Karnataka Legislative Assembly was not in session, the Karnataka Goods and Services Tax (Amendment) Ordinance, 2018 (Karnataka ordinance 1 of 2018) was promulgated to achieve the above object.

This Bill seeks to replace the said Ordinance.

Hence the Bill.
EXPLANATORY STATEMENT AS REQUIRED BY SUB-RULE (1) OF RULE 80 OF THE RULES OF PROCEDURE AND CONDUCT OF BUSINESS IN THE KARNATAKA LEGISLATIVE ASSEMBLY.

The Government of India has amended the Central Goods and Services Tax Act, 2017 by Central Goods and Services Tax (Amendment) Act, 2018 (Central Act No. 31 of 2018). Since Goods and Services Tax is a uniform Taxation System, all the States and Union Territories have to amend the respective Goods and Services Tax Acts as per the recommendations of Goods and Service Tax Council.

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Since the matter was urgent and the Karnataka Legislative Assembly was not in session, the Karnataka Goods and Services Tax (Amendment) Ordinance, 2018 (Karnataka ordinance 1 of 2018) was promulgated to achieve the above object.
FINANCIAL MEMORANDUM

There is no extra expenditure involved in the proposed Legislative measure.
MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 13: Proviso to sub-section (2) of Section 25 proposed to be substituted by clause 13 of the Bill empowers the State Government to prescribe by rules the conditions for, separate registration to be granted to the person having multiple places of business.

Clause 14: Proviso to sub-section (1) and (2) of section 29 proposed to be inserted by clause 14 of the Bill empowers the State Government to prescribe by rules, the period and manner of the suspension of registration filed by the registered person during pendency of cancellation of registration.

Clause 17: (i) sub-section (1) of section 39 proposed to be substituted by clause 17 of the Bill empowers the State Government to prescribe by rules the form, manner and period for furnishing of returns by the registered person.

(ii) sub-section (9) of section 39 proposed to be inserted by clause 17 of the Bill empowers the State Government to make rules the form and manner in which the rectification of omission or incorrect particular in the returns to be furnished by the registered person.

Clause 18: (i) sub-section (2) of section 43A proposed to be inserted by clause 18 of the Bill empowers the State Government to prescribe by rules the procedure for availing the input tax credit by the recipient.

(ii) sub-section (3) of section 43A proposed to be inserted by clause 18 of the Bill empowers the State Government to prescribe by rules the procedure for furnishing the details of outward supplies by the suppliers.

(iii) sub-section (4) of section 43A proposed to be inserted by clause 18 of the Bill empowers the State Government to prescribe by rules the procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3).
(iv) sub-section (7) of section 43A proposed to be inserted by clause 18 of the Bill empowers the State Government to prescribe by rules the manner in which the recovery of tax to be made by the registered person.

(v) sub-section (8) of section 43A proposed to be inserted by clause 18 of the Bill empowers the State Government to prescribe by rules the procedure, safeguards and threshold of the tax amount in relation to outward supplies, to be furnished by the registered person.

The proposed delegation of Legislative power is normal in character.

H. D. KUMARASWAMY
Chief Minister

S. MURTHY
Secretary
Karnataka Legislative Assembly
ANNEXURE
EXTRACT FROM THE KARNATAKA GOODS AND SERVICES TAX ACT, 2017
[KARNATAKA ACT 27 OF 2017]

2. Definitions.- In this Act, unless the context otherwise requires,-

(4) “adjudicating authority” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Commissioner, Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority and the Appellate Tribunal;

(16) “Board” means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (Central Act 54 of 1963);

(17) “business” includes—

[a] any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;

[b] any activity or transaction in connection with or incidental or ancillary to sub-clause (a);

[c] any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;

[d] supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;

[e] provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;

[f] admission, for a consideration, of persons to any premises;

[g] services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;

[h] services provided by a race club by way of totalisator or a licence to book maker in such club; and

[i] any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities;

(18) “business vertical” means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals.

Explanation.—For the purposes of this clause, factors that should be considered in determining whether goods or services are related include—

[a] the nature of the goods or services;

[b] the nature of the production processes;

[c] the type or class of customers for the goods or services;

[d] the methods used to distribute the goods or supply of services; and

[e] the nature of regulatory environment (wherever applicable), including banking, insurance or public utilities;
{35) "cost accountant" means a cost accountant as defined in clause (c) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959 (Central Act 23 of 1959);

{69) "local authority" means—
(a) a "Panchayat" as defined in clause (d) of article 243 of the Constitution;
(b) a "Municipality" as defined in clause (e) of article 243P of the Constitution;
(c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
(d) a Cantonment Board as defined in section 3 of the Cantonments Act, 2006 (Central Act 41 of 2006);
(e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;
(f) a Development Board constituted under article 371 of the Constitution; or
(g) a Regional Council constituted under article 371A of the Constitution;

{102) "services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;

7. Scope of supply.— (1) For the purposes of this Act, the expression "supply" includes—
(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
(b) import of services for a consideration whether or not in the course or furtherance of business;
(c) the activities specified in Schedule I, made or agreed to be made without a consideration; and
(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II.

(3) Subject to the provisions of sub-sections (1) and (2), the Government may, on the recommendations of the Council, specify, by notification, the transactions that are to be treated as—
(a) a supply of goods and not as a supply of services; or
(b) a supply of services and not as a supply of goods.

9. Levy and collection.— XX XX XX

(4) The State tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.
10. Composition levy.—(1) Notwithstanding anything to the contrary contained in this Act but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees may opt to pay, in lieu of the tax payable by him, an amount calculated at such rate as may be prescribed, but not exceeding—

(a) one per cent. of the turnover in State in case of a manufacturer,

(b) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II, and

(c) half per cent. of the turnover in State in case of other suppliers, subject to such conditions and restrictions as may be prescribed:

Provided that the Government may, by notification, increase the said limit of fifty lakh rupees to such higher amount, not exceeding one crore rupees, as may be recommended by the Council.

(2) The registered person shall be eligible to opt under sub-section (1), if—

(a) he is not engaged in the supply of services other than supplies referred to in clause (b) of paragraph 6 of Schedule II;

12. Time of supply of goods.—(1) The time of supply of goods shall be the earlier of the following dates, namely:—

(a) the date of issue of invoice by the supplier or the last date on which he is required, under sub-section (1) of section 31, to issue the invoice with respect to the supply; or

(b) the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier;

13. Time of supply of services.—(1) The date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

16. Eligibility and conditions for taking input tax credit.—(1) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—

(a) he has received the goods or services or both.

Explanation.—For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;
(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

17. Apportionment of credit and blocked credits.—

(3) The value of exempt supply under sub-section (2) shall be such as may be prescribed, and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:

(a) motor vehicles and other conveyances except when they are used—
   (i) for making the following taxable supplies, namely:
   (A) further supply of such vehicles or conveyances; or
   (B) transportation of passengers; or
   (C) imparting training on driving, flying, navigating such vehicles or conveyances; or
   (ii) for transportation of goods;
   (b) the following supply of goods or services or both:
      (i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery except where an inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;
      (ii) membership of a club, health and fitness centre;
      (iii) rent-a-cab, life insurance and health insurance except where—
      (A) the Government notifies the services which are obligatory for an employer to provide to its employees under any law for the time being in force; or
      (B) such inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as part of a taxable composite or mixed supply; and
      (iv) travel benefits extended to employees on vacation such as leave or home travel concession.

20. Manner of distribution of credit by Input Service Distributor.—

(2) The Input Service Distributor may distribute the credit subject to the following conditions, namely:

Explanation.—For the purposes of this section,—

(c) the term "turnover", in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entry 84
of List I of the Seventh Schedule to the Constitution and entry 51 and 54 of List II of the said Schedule.

XX XX XX

22. Persons liable for registration.- (1) Every supplier making a taxable supply of goods or services or both in the State shall be liable to be registered under this Act if his aggregate turnover in a financial year exceeds twenty lakh rupees.

Provided that where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees.

Explanation.- For the purposes of this section,—

(i) the expression "aggregate turnover" shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals;

(ii) the supply of goods, after completion of job work, by a registered job worker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered jobworker;

(iii) the expression "special category States" shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution.

XX XX XX

24. Compulsory registration in certain cases.- Notwithstanding anything contained in subsection (1) of section 22, the following categories of persons shall be required to be registered under this Act,—

XX XX XX

(x) every electronic commerce operator;

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25. Procedure for registration.- (1) Every person who is liable to be registered under section 22 or section 24 shall apply for registration within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

Explanation.- Every person who makes a supply from the territorial waters of India shall obtain registration in the State where the nearest point of the appropriate baseline is located in the State.

XX XX XX

(2) A person seeking registration under this Act shall be granted a single registration:

Provided that a person having multiple business verticals in the State may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.

XX XX XX

29. Cancellation of registration.- (1) The proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where,—

XX XX XX
(c) the taxable person, other than the person registered under sub-section (3) of section 25, is no longer liable to be registered under section 22 or section 24.

(2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,—

34. Credit and debit notes.— (1) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient a credit note containing such particulars as may be prescribed.

(3) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient a debit note containing such particulars as may be prescribed.

35. Accounts and other records.—

5) Every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents in such form and manner as may be prescribed.

39. Furnishing of returns.— (1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed on or before the twentieth day of the month succeeding such calendar month or part thereof.

(7) Every registered person, who is required to furnish a return under sub-section (1) or subsection (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.

(9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or subsection (2) or sub-section (3) or sub-section (4) or subsection (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act:
Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.

48. Goods and services tax practitioners.-

(2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, the details of inward supplies under section 38 and the return under section 39 or section 44 or section 45 in such manner as may be prescribed.

49. Payment of tax, interest, penalty and other amounts.-

(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41, to be maintained in such manner as may be prescribed.

(5) The amount of input tax credit available in the electronic credit ledger of the registered person on account of —

(c) the State tax shall first be utilised towards payment of State tax and the amount remaining, if any, may be utilised towards the payment of integrated tax;

(d) the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards the payment of integrated tax;

52. Collection of tax at source.-

(9) Where the details of outward supplies furnished by the operator under sub-section (4) do not match with the corresponding details furnished by the supplier under section 37, the discrepancy shall be communicated to both persons in such manner and within such time as may be prescribed.

54. Refund of tax.- (1)

(5) If, on receipt of any such application, the proper officer is satisfied that the whole or part of the amount claimed as refund is refundable, he may make an order accordingly and the amount so determined shall be credited to the Fund referred to in section 57.

(8) Notwithstanding anything contained in sub-section (5), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to — (a) refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies;
(14) Notwithstanding anything contained in this section, no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees.

Explanation.—For the purposes of this section,—

(1) "refund" includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilised input tax credit as provided under subsection (3).

(2) "relevant date" means—

(a) in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods,—

(i) if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or

(ii) if the goods are exported by land, the date on which such goods pass the frontier; or

(iii) if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;

(b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;

(c) in the case of services exported out of India where a refund of tax paid is available in respect of services themselves or, as the case may be, the inputs or input services used in such services, the date of—

(i) receipt of payment in convertible foreign exchange, where the supply of services had been completed prior to the receipt of such payment; or

(ii) issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;

(d) in case where the tax becomes refundable as a consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court, the date of communication of such judgment, decree, order or direction;

(e) in the case of refund of unutilised input tax credit under sub-section (3), the end of the financial year in which such claim for refund arose.

79. Recovery of tax.— XX XX XX XX

(4) Where the amount recovered under sub-section (3) is less than the amount due to the Central Government and State Government, the amount to be credited to the account of the respective Governments shall be in proportion to the amount due to each such Government.

107. Appeals to Appellate Authority.— XX XX XX

(6) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.
112. Appeals to Appellate Tribunal.- XX XX XX

(8) No appeal shall be filed under sub-section (1), unless the appellant has paid—

(a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and

(b) a sum equal to twenty per cent. of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of the section 107, arising from the said order, in relation to which the appeal has been filed.

XX XX XX

129. Detention, seizure and release of goods and conveyances in transit.- XX XX XX

(6) Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (1) within seven days of such detention or seizure, further proceedings shall be initiated in accordance with the provisions of section 130:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer.

XX XX XX

143. Job work procedure.- XX XX XX

(1) A registered person (hereafter in this section referred to as the "principal") may, under intimation and subject to such conditions as may be prescribed, send any inputs or capital goods, without payment of tax, to a job worker for job work and from there subsequently send to another job worker and likewise, and shall,—

(b) supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be:

XX XX XX

SCHEDULE I
[See section 7]

ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

4. Import of services by a taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

XX XX XX

SCHEDULE II
[See section 7]

ACTIVITIES TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

XX XX XX
SCHEDULE III
[See section 7]
ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES

6. Actionable claims, other than lottery, betting and gambling.

Explanation.—For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.