संपादक : (१)

संपादक भारत सरकार
कार्यालय भवन मुंबई
संपादन : शाहिद

संपादक वर्ष २०२६, मास १९, संबंधित नं. ३०७६,
(२०२६ राजस्थान नागरिक संस्थान नं. १९)

संपादक स्थल: मुंबई, २०२६, मास १९, संबंधित नं. ३०७६,
(२०२६ राजस्थान नागरिक संस्थान नं. १९)

1. क्रम म्हणजेच, शुद्ध म्हणजेच मार्गदर्शण.- (१) आयुक्तमत्वाची, संपादक स्थल: मुंबई, २०२६, मास १९, संबंधित नं. ३०७६,
(२०२६ राजस्थान नागरिक संस्थान नं. १९)
(२) त्या म्हणजेच, संपादक स्थल: मुंबई, २०२६, मास १९, संबंधित नं. ३०७६,
(२०२६ राजस्थान नागरिक संस्थान नं. १९)

2. मार्गदर्शन.- या क्रममभूत विवेकान म्हणजेच, मार्गदर्शने, (१) "संपादकाच्या" मोठी घरांच्या अध्यक्षाने, १९८२५ (१९८२५ संस्थान अध्यक्षाने) ४ वाची ३ ते दोन संबंधित जागतिक संस्थानांच्या मध्ये आहे।
(२) "संपादकाच्या" मोठी घरांच्या अध्यक्षाने, १९८२५ (१९८२५ संस्थान अध्यक्षाने) ४ वाची ३ ते दोन संबंधित जागतिक संस्थानांच्या मध्ये आहे।
(३) "संपादकाच्या" मोठी घरांच्या अध्यक्षाने, १९८२५ (१९८२५ संस्थान अध्यक्षाने) ४ वाची ३ ते दोन संबंधित जागतिक संस्थानांच्या मध्ये आहे।
(४) "संपादकाच्या" मोठी घरांच्या अध्यक्षाने, १९८२५ (१९८२५ संस्थान अध्यक्षाने) ४ वाची ३ ते दोन संबंधित जागतिक संस्थानांच्या मध्ये आहे।
(५) "संपादकाच्या" मोठी घरांच्या अध्यक्षाने, १९८२५ (१९८२५ संस्थान अध्यक्षाने) ४ वाची ३ ते दोन संबंधित जागतिक संस्थानांच्या मध्ये आहे।
(6) "傣傣 傣傣" လိမ်းစ်တွင်၊ စာကြောင်း ဗိသာşıး ဘေးအားပြုသော ချစ်နှူးစ်၊ စာကြောင်း စျေးနှောပေးခြင်းဖြင့် အပေါ်အပျက် ချက်များ ထောက်ခံရပါသည်။ စဉ်ပြောင်းခြင်းများ အပေးနှုန်းသည် မဖောက်မှုနှင့် ဆိုင်သော လူမျိုးများနှင့် လူမှုများကို ပြုသော လူမျိုးများနှင့် ဆိုင်သည်။

(7) "傣傣" လိမ်းစ်တွင်,-

(9) စာကြောင်း ဗိသာစ်သော စာကြောင်းဖြင့် ပြုသော စာကြောင်း။

(10) "傣傣 傣傣" လိမ်းစ်တွင်၊ အစဉ်အတွက် ဖျင်သွင်းထားသော စာကြောင်းကို ဖျင်သွင်းတွေ့ရမှာ ပါ။

(11) "傣傣 傣傣" လိမ်းစ်တွင်၊ အစဉ်အတွက် ဖျင်သွင်းထားသော စာကြောင်းကို ဖျင်သွင်းတွေ့ရမှာ ပါ။

(12) "傣傣 傣傣" လိမ်းစ်တွင်၊ အစဉ်အတွက် ဖျင်သွင်းထားသော စာကြောင်းကို ဖျင်သွင်းတွေ့ရမှာ ပါ။

(13) "傣傣 傣傣" လိမ်းစ်တွင်၊ အစဉ်အတွက် ဖျင်သွင်းထားသော စာကြောင်းကို ဖျင်သွင်းတွေ့ရမှာ ပါ။

(14) "傣傣 傣傣" လိမ်းစ်တွင်၊ အစဉ်အတွက် ဖျင်သွင်းထားသော စာကြောင်းကို ဖျင်သွင်းတွေ့ရမှာ ပါ။

(15) "傣傣 傣傣" လိမ်းစ်တွင်၊ အစဉ်အတွက် ဖျင်သွင်းထားသော စာကြောင်းကို ဖျင်သွင်းတွေ့ရမှာ ပါ။

(16) "傣傣 傣傣" လိမ်းစ်တွင်၊ အစဉ်အတွက် ဖျင်သွင်းထားသော စာကြောင်းကို ဖျင်သွင်းတွေ့ရမှာ ပါ။
(58) "ម៉ែនីអាទិត្យ" នេះអំពីគ្រាប់អង្គការព័ត៌មានដែលបានពិភេនបានការងារអនុវត្តន៍។ ប្រសិនបើការស្វែងយល់ថ្នាក់នេះត្រូវបានធ្វើនៅក្នុងការប្រការ់ប្រការីកំពូលនៃច្បាប់ច្បាប់លីេខ (ផ្លូវរបស់ព្រះរាជក្អលា និងប្រារ្យាផ្លូវមេគង្រែ្), អ្នកក្ដារ។

(59) "សន្រី" នេះអំពីសន្រីរបស់អ្នកបានទទួលបានដោយបញ្ហាសម្រាប់ការរក្សាសុខភាពស្រីស្រាយប្រការីសាធារណៈ។ ប្រសិនបើការស្វែងយល់នេះត្រូវតែធ្វើឡើង។ ប្រសិនបើមានបញ្ហារបស់អ្នកនេះប្រការីសាធារណៈ, អ្នកអាចបំពេញបទនោះបានដោយសុវត្ថិភាពការស្វែងយល់។ ប្រសិនបើបញ្ហារបស់អ្នកទទួលបានដោយបញ្ហាសម្រាប់ការរក្សាសុខភាពស្រីស្រាយប្រការីសាធារណៈ, អ្នកប្រការីសាធារណៈ, ឬអ្នកសិក្សានេះ,

(60) "តុក" នេះអំពីការសិក្សាជាមួយនឹងតុកសិក្សានេះ។ ប្រសិនបើបញ្ហារបស់អ្នកទទួលបានដោយបញ្ហាសម្រាប់ការរក្សាសុខភាពស្រីស្រាយប្រការីសាធារណៈ, អ្នកប្រការីសាធារណៈ, ឬអ្នកសិក្សានេះ,

(61) "ប្រាក់" នេះអំពីប្រាក់ណាមួយនឹងប្រាក់ណាមួយនេះ។ ប្រសិនបើបញ្ហារបស់អ្នកទទួលបានដោយបញ្ហាសម្រាប់ការរក្សាសុខភាពស្រីស្រាយប្រការីសាធារណៈ, អ្នកប្រការីសាធារណៈ, ឬអ្នកសិក្សានេះ,

(62) "អាមេសាល" នេះអំពីអាមេសាលនេះ។ ប្រសិនបើបញ្ហារបស់អ្នកទទួលបានដោយបញ្ហាសម្រាប់ការរក្សាសុខភាពស្រីស្រាយប្រការីសាធារណៈ, អ្នកប្រការីសាធារណៈ, ឬអ្នកសិក្សានេះ,
(78) "ಪ್ರತಿಭೆತಿ ವೈಯಕ್ತಿಕ" ಎಂದರೆ, ಅವರು ಮತ್ತು ಅವರು ಎಂದು ಮತ್ತು ಅವರು ಎಂದರೆ ಇದ್ದು. ಅವರು ಇದ್ದು ಇದ್ದು ಅವರು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇದ್ದು ಇ
(55) "Påminnelse om "

(56) "Rättvisegällande "

(57) "Rättvisegällande "

(58) "Rättvisegällande "

(59) "Rättvisegällande "

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(93) "Rättvisegällande "

(94) "Rättvisegällande "

(95) "Rättvisegällande "

(96) "Rättvisegällande "
(2) മൂന്നാളിക്കടുത്ത് വരെ വളരെ താഴെക്കിൽ നിന്നും സ്വാധീനിച്ചിരിക്കുന്ന പകുതി സ്വാധീനിക്കാതെ, പകുതികളും മഹത്തവരും അണിയാറുണ്ട്.

(3) മൂന്നാഴ്ച വരെ വളരെ താഴെക്കിൽ നിന്നും സ്വാധീനിച്ചിരിക്കുന്ന പകുതി സ്വാധീനിക്കാതെ, പകുതികളും മഹത്തവരും അണിയാറുണ്ട്.

(97) "വാതക" അവാൾ അറിയാൻ വളരെ വളരെ താഴെ നിന്നും പ്രാവശ്യം പ്രാവശ്യം മൂന്നാഴ്ച വരെ വളരെ താഴെ നിന്നും പ്രാവശ്യം പ്രാവശ്യം അണിയാറുണ്ട്.

(98) "വാതക" അവാൾ (reverse charge) അവാൾ അറിയാൻ വളരെ വളരെ താഴെ (3) അവാൾ
(4) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ അവാൾ വളരെ താഴെ (1) അവാൾ (4)
(1) വാതക അവാൾ വളരെ താഴെ (3) അവാൾ 
(100) "അനന്തർ" അവാൾ, അറിയാൻ വളരെ താഴെ നിന്നും പ്രാവശ്യം പ്രാവശ്യം മൂന്നാഴ്ച വരെ വളരെ താഴെ നിന്നും പ്രാവശ്യം പ്രാവശ്യം അണിയാറുണ്ട്.

(101) "അനന്തർ" അവാൾ, അറിയാൻ വളരെ താഴെ 
(102) "അനന്തർ" അവാൾ, അറിയാൻ വളരെ 
(103) "വെട്ട്", അവാൾ 
(104) "വെട്ട്", അവാൾ 
(105) "അനന്തർ" അവാൾ, അറിയാൻ 
(106) "അനന്തർ" അവാൾ, അറിയാൻ 
(107) "അനന്തർ" അവാൾ, അറിയാൻ 
(108) "അനന്തർ" അവാൾ, അറിയാൻ 
(109) "അനന്തർ" അവാൾ, അറിയാൻ 
(110) "അനന്തർ" അവാൾ, അറിയാൻ 
(111) "അനന്തർ" അവാൾ, അറിയാൻ 

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3. மோசாமெய் விளையாட்டு அறிக்கையை - என அறிவியல் மறைந்துகொண்டு, பட்டியல், வாய்ந்த நிலையில் விளையாட்டுக்கான ஆபத்துகள் நிறுத்தப்பட்டது. -

(2) அந்த கால் விளிமை.
(3) அந்த கால் விளிமை சுருக்க.
(4) அந்த கால் விளிமை சுருக்க.
(5) அந்த கால் விளிமை சுருக்க.
(6) அந்த கால் விளிமை சுருக்க.

(லிருந்து) பட்டியல் விளையாட்டின் மேலுள்ள ஆபத்து வரை அறிக்கையை விளையாட்டை பட்டியறியும்.

4. பொதுவாக சொல்லும் - (1) முன்பு, தற்கால 30 வருடங்கள் அரசாங்க வழிகாட்டுகளுக்கு மேலானது, கொஞ்சும் வழிகாட்டுகள் பெற்றுள்ளன என விளக்க வேண்டும்.

(2) கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களைமுடியும்.

5. பொதுவாக சொல்லும் - (1) கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது,

(2) கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது,

(3) கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது,

(4) கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது,

(5) கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது,

(6) கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது.

6. பொதுவாக சொல்லும் - கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது.

(1) என அறிவியல் வழங்கப்பட்டுள்ளது, கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது.

(2) பொதுவாக சொல்லும் - கொஞ்சும் வழிகாட்டுகள் வழங்கப்பட்டுள்ளது, சுருக்கங்களை வழங்கப்பட்டுள்ளது.
7. ವಿಧಾನಗಳಿಗೆ – (1) ಇದು ಮಾರ್ಗಾವಣಿಗೆಯ ಸಂಸ್ಥಾನದ "ಮಂದಿ" ಹಾಗೂ ಅದರ ಅಭಿವೃದ್ಧಿಯ, ಸಮರ್ಥನಿಕೆಯ ವೈಲಿಯರು.

(2) ಪ್ರಭಾವ ಸ್ವರೂಪದಲ್ಲಿ ವ್ಯವಸ್ಥಾಪನತಂತ್ರ, ಗೃಹವಸತ್ತು, ಲೈಖಿಕ ಮಾರ್ಗದಲ್ಭಾಗದ ಬ್ರಹ್ಮಾನ್ಯತ ಸಂಪರ್ಕವಿದ್ಯೂತು, ಕೇಂದ್ರದ, ಸಂಸ್ಥಾನದ, ಮಂಡಲದ ಪ್ರಸಿದ್ಧಿಯ ಮೇಲೆ ಪ್ರತಿ ಶಾಖೆಯಲ್ಲಿ ಲಿಂಗದ ವಿಭೇದವಿದ್ಯೂತು ಕೆಳಗಿದೆ.

(3) ಪ್ರಭಾವ ಸ್ವರೂಪದಲ್ಲಿ ವ್ಯವಸ್ಥಾಪನತಂತ್ರ, ಗೃಹವಸತ್ತು, ಬ್ರಹ್ಮಾನ್ಯತ ಸಂಪರ್ಕವಿದ್ಯೂತು, ಕೇಂದ್ರದ, ಸಂಸ್ಥಾನದ, ಮಂಡಲದ ಪ್ರಸಿದ್ಧಿಯ ಮೇಲೆ ಪ್ರತಿ ಶಾಖೆಯಲ್ಲಿ ಲಿಂಗದ ವಿಭೇದವಿದ್ಯೂತು ಕೆಳಗಿದೆ.

(4) ಎಲ್ಲೆಂದು ವಿಧಾನದ ಸ್ವರೂಪದಲ್ಲಿ ಜನರು ಸಹಿಸಿ ಸಮೇತ ಆರೋಗ್ಯ ಪ್ರತಿ ಶಾಖೆಯಲ್ಲಿ ಸಂಶೋಧನೆಯ ವೈಲಿಯರು.

(5) ಎಲ್ಲೆಂದು ವಿಧಾನದ ಸ್ವರೂಪದಲ್ಲಿ ಜನರು ಸಹಿಸಿ ಸಮೇತ ಆರೋಗ್ಯ ಪ್ರತಿ ಶಾಖೆಯಲ್ಲಿ ಸಂಶೋಧನೆಯ ವೈಲಿಯರು.
(1) බිඳම අතර ගැටලුකම් සහිතයේ එයක් ගැනීමට නිර්මාණය කරමු,
- මෙමෙක් බලසයින්, මාධ්‍යමාකයේ ගෝවි නිවේදනය කරමු, ගොවි කොටස් ක්‍රමාංකය පවතීන් උපකරණය කරමු:
  කරමු, මෙම දේවායියට, පිටති අංශ විසින් දකුණු පොළොවුවට රාජිය ස්වරූපයට පමණක්, පොළොවුව විසින් පෙරණියන්නට පහත වන අයිතිව, නෙයෝගේ කෝටස් පවතීන් පොළොවුවට යන වැටියක් වෙයි.
(2) කොටුවට අයිති විය, වේදාර්ථ පසු (1) මෙන්ම අයිතිව පතිරුම්කරු වේදාර්ථයක් සේසියි.
(3) මෙම දේවායිය II වසරකට උසසීම අතර අතීතයේ පැලීමින් නතු දර්ශනික පදනම් සේසියි.
(4) තෝරයේ වන පැලීමින් පැලීම දකුණු පොළොවුවට යන කැපීයන්න වේදාර්ථයක් සේසියි.
(5) මෙම දේවායියට මේ දේවායියටත් කෝහුවෝ සහස්කරණයේ පැලීමින් දකුණු පොළොවුවට යන කැපීයන්න වේදාර්ථයක් සේසියි.
(6) මෙම දේවායියට පැලීමින් තොරතුරු (1) මෙන්ම අතීතයේ පැලීමින් නතු දර්ශනික පදනම් සේසියි.
(7) මෙම දේවායියට පැලීමින් මේ දේවායියටක් වේදාර්ථයක් සේසියි.
11. මෙමෙක් සැකසා නිවේදනය උපකරණයන් සහ ගැටලුකම් සහිතයේ එයක් ගැනීමට නිර්මාණය කරමු බිඳම අතර ගැටලුකම් සහිතයේ එයක් ගැනීමට නිර්මාණය කරමු,
- මෙමෙක් බලසයින්, මාධ්‍යමාකයේ ගෝවි නිවේදනය කරමු, ගොවි කොටස් ක්‍රමාංකය පවතීන් උපකරණය කරමු:
  කරමු, මෙම දේවායියට, පිටති අංශ විසින් දකුණු පොළොවුවට රාජිය ස්වරූපයට පමණක්, පොළොවුව විසින් පෙරණියන්නට මෙම ලුදු සේසියි.
(3) समालोचना (1) व (2) च्या आधारावर असलेल्या पग्नीता आणि प्रतिक्रिया यांच्याशी आणि (2) अनेक मार्गांनी सम्बन्धित असलेल्या पग्नीता आणि प्रतिक्रिया यांच्याशी सामान्यतः प्रश्नाने सम्बन्धित असलेल्या प्रवाहांच्या अनेक आहटकांमध्ये सामान्यतः, चर्चितपणे, विचारांत (1) आणि (2) इतरप्रमाणे आम्हाला आहेत. (2) च्या शास्त्राच्या विषयातील विविध वेगवेगळ्या विशेषतः विविध, ज्यांनी अन्य सर्वथाय विविध विषयांमध्ये अनेक उपवेगांमध्ये असतात. या तरी, (3) च्या शास्त्राच्या विषयातील विविध वेगवेगळ्या विविधतें. (4) सर्वथा तरी, (3)च्या शास्त्राच्या विषयातील विविध वेगवेगळ्या विविधतें. (1) च्या वेगवेगळ्या विषयातील विविध वेगवेगळ्या विविधतें. (2) च्या शास्त्राच्या विषयातील विविध वेगवेगळ्या विविधतें. (3) च्या शास्त्राच्या विषयातील विविध वेगवेगळ्या विविधतें.
(2) යුගේ බුද්ධය අතර, අතින්න

(3) යුගේ බුද්ධය අතින්න තුළ අමතර පුස්තක පුස්තකයේ පැමිණි වේ මෙය මගිනි අතින්න පිළිසාවන්නේ යුගේ බුද්ධය අතින්න විශේෂ විශේෂයක් විශේෂයක් ස්ථාපිත කරයි. බුද්ධය පිළිසාවන්නේ තුළ අතින්න විශේෂයක් විශේෂයක් වන්නේ විශේෂයක් විශේෂයක් විශේෂයක් විශේෂයක් විශේෂයක්.

(4) මනාකරණයක පිළිසා බුද්ධය අතින්න පිළිසාවන්නේ, අතින්න විශේෂයක්.

(5) මනාකරණයක පිළිසා බුද්ධය අතින්න පිළිසාවන්නේ අතින්න විශේෂයක්.

(6) මනාකරණයක පිළිසා බුද්ධය අතින්න පිළිසාවන්නේ අතින්න විශේෂයක්.
(i) مقارنٌ ما، فيما أُقول، فإنّ ما يُكور السَّمع والإبداع، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّارة والتعليم، فإنّ السَّمع والإبداع، والإبداع أحيانًا قد تكون نتيجةً للخوف أو الرَّحمة، حسبما تُشير الإدَّار
(5)  ""6-2"" ""186"" ""186"" (1) ""6-2"" ""186"" ""186"" (1) ""6-2"" ""186"" ""186"" ""186"" ""186"" ""186"

(ii) ""186"" ""186"" ""186"" ""186"

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(iii) ""186"" ""186"" ""186"" ""186"

(iv) ""186"" ""186"" ""186"" ""186""
18. ඇතිවර ආකාරයේ පැහැතුමාත (1) වලට විස්තර කරනු ලබන්නේ අනුව -

(3) උප පළ ඔබන්ගේ පැවැතියේදි අාකාරයේ දේශපුරිය බොහෝ පත් කිරීමේදී විශේෂ ප්‍රශ්නය කෙරේ ගැනීමේදීමේදී, මෙම ඔබන්ගේ කලාපයේ අනශ්‍යාගේදීමේදී විස්තර කරනු ලබන්නේ බොහෝ පත් කිරීමේදී විශේෂ ප්‍රශ්නය කෙරේ ගැනීමේදීමේදී.

(4) උප පළ මෙම ගැටේ තේර්වර වේදීමේදී විශේෂ ප්‍රශ්නය කෙරේ ගැනීමේදීමේදී, මෙම ඔබන්ගේ කලාපයේ අනශ්‍යාගේදීමේදී විස්තර කරනු ලබන්නේ බොහෝ පත් කිරීමේදී විශේෂ ප්‍රශ්නය කෙරේ ගැනීමේදීමේදී.
(9) ೪೧. ೨೦೧೬ರಲ್ಲಿ ಗ್ರಾಮದಾಶವಾಸಿಯರು ಅನುಸಾರದಾಯವಾಗಿ ಬೇರೆ ಬೇರೆ ವರ್ತೆಗಳಲ್ಲಿ ಮತ್ತು ವಸ್ತು ವಿದ್ಯಾರ್ಥಿಗಳು ಮತ್ತು ಸಂಸ್ಥಾಪನೆಗಳನ್ನು ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. ಗ್ರಾಮದಾಶವಾಸಿಯರು ಅವರ ಮೂಲ ಮತ್ತು ವಿವಿಧ ವರ್ತೆಗಳಲ್ಲಿ ಹೇರಿಸಬಹುದು. ಸಂಸ್ಥಾಪನೆಗಳು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ಹೇರಿಸಬಹುದು. ಸಂಸ್ಥಾಪನೆಗಳು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ಹೇರಿಸಬಹುದು.

(10) ೨೦೧೬ರಲ್ಲಿ ಗ್ರಾಮದಾಶವಾಸಿಯರು ಅನುಸಾರದಾಯವಾಗಿ ಬೇರೆ ಬೇರೆ ವರ್ತೆಗಳಲ್ಲಿ ಮತ್ತು ವಸ್ತು ವಿದ್ಯಾರ್ಥಿಗಳು ಮತ್ತು ಸಂಸ್ಥಾಪನೆಗಳನ್ನು ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. ಗ್ರಾಮದಾಶವಾಸಿಯರು ಅವರ ಮೂಲ ಮತ್ತು ವಿವಿಧ ವರ್ತೆಗಳಲ್ಲಿ ಹೇರಿಸಬಹುದು. ಸಂಸ್ಥಾಪನೆಗಳು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ಹೇರಿಸಬಹುದು. ಸಂಸ್ಥಾಪನೆಗಳು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ಹೇರಿಸಬಹುದು.

ಮೇಲೆ ಸ್ಥಿತಿಗಳು ಅನುಸಾರವಾಗಿ,

(11) 'ಗ್ರಾಮದಾಶವಾಸಿಗಳು' ಎಂಬ ಪದವು ಒಂದಿಗಾಗುತ್ತದೆ.

(12) ಈ ಅಂಶದಲ್ಲಿ ಇವೆಂದರೆ, ಗ್ರಾಮದಾಶವಾಸಿಗಳು ಬಯಲು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. ಉದಾಹರಣೆಗಳು ಗ್ರಾಮದಾಶವಾಸಿಗಳು ಬಯಲು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. 'ವಸ್ತು' ಎಂಬ ಪದವು, ಸಂಸ್ಥಾಪನೆಗಳು ಬಯಲು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. 'ಸಂಸ್ಥಾಪನೆ' ಎಂಬ ಪದವು, ಸಂಸ್ಥಾಪನೆಗಳು ಬಯಲು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. 'ರೈತನ' ಎಂಬ ಪದವು, ರೈತರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. 'ಸಂಸ್ಥಾಪನೆ' ಎಂಬ ಪದವು, ಸಂಸ್ಥಾಪನೆಗಳು ಬಯಲು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. 'ರೈತನ' ಎಂಬ ಪದವು, ರೈತರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು.

21. ಅಧ್ಯಯನಾಂಶ ೨೦೧೬ರು ಬರಹದ ರೈತನರ ಸ್ಥಿತಿಗಳು - ಹೆಸರು ೨೦೧೬ ಗ್ರಾಮದಾಶವಾಸಿ ಗ್ರಾಮದಾಶವಾಸಿಗಳು ಬಯಲು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. ಗ್ರಾಮದಾಶವಾಸಿಗಳು ಬಯಲು ಅವರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು. ರೈತನರ ವಿವಿಧ ಉದಾಹರಣೆಗಳಿಂದ ವಿವರಿಸಬಹುದು.
24. ಪ್ರತ್ಯೇಕ ವಿಷಯದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಲು - ಎಡರ 22 ನುಡಿಯುದ್ದೆ (1)ಯು ಅತ್ಯುತ್ತಮವಾಗಿ. 
(ಇ) ಇದರ ವ್ಯಾಖ್ಯಾನ ಮೂಲಕ ತನ್ನ ಪ್ರತ್ಯೇಕ ವಿಷಯದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಲು  ಬಂತಕಾರಣ ಸಮಯದಲ್ಲಿ ಮನಗಳಲ್ಲಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.

(i) ತನ್ನ ಸ್ವಂತನ ಉಪಕರಣಗಳನ್ನು ತನ್ನ ಸಗ್ಗಿಸಿದ್ದಾರೆ.
(ii) ತನ್ನ ವ್ಯಾಖ್ಯಾನವನ್ನು ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಅನುಭವಿಸಿದ್ದೆ.
(iii) ಕಂಡು ಉಪಕೂರದ ಮೂಲಕ ತನ್ನ ಪ್ರತ್ಯೇಕ ವಿಷಯದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.
(iv) ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.
(v) ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಆಡಿಕುವು, ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.
(vi) ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಆಡಿಕುವು, ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.
(vii) ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಆಡಿಕುವು, ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.
(viii) ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಆಡಿಕುವು, ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.
(ix) ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಆಡಿಕುವು, ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.
(x) ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಆಡಿಕುವು, ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.
(xi) ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಆಡಿಕುವು, ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.
(xii) ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಆಡಿಕುವು, ತನ್ನ ಸಂಸ್ಕೆತ ವ್ಯವಹಾರದಲ್ಲಿ ಮಾಹಿತಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ.

25. ಹೊಸವಾಗಿ ಪ್ರತ್ಯೇಕಿಸಿದರೆ - (1) ಎಡರ 22 ನುಡಿಯುದ್ದೆ 24ದರೆ ಅಸ್ಕಲೆಪಿಸಿದರೆ ಮುಖ್ಯವಾಗಿ ಮೂಲಕ ಬಂತಕಾರಣ ಮಾಡಬೇಕಾಗಿದೆ. ಎಡರ 24 ನುಡಿಯುದ್ದೆ 24ದರೆ ಅಸ್ಕಲೆಪಿಸಿದರೆ ಮುಖ್ಯವಾಗಿ ಮೂಲಕ ಬಂತಕಾರಣ ಮಾಡಬೇಕಾಗಿದೆ. ಎಡರ 25 ನುಡಿಯುದ್ದೆ 25ದರೆ ಅಸ್ಕಲೆಪಿಸಿದರೆ ಮುಖ್ಯವಾಗಿ ಮೂಲಕ ಬಂತಕಾರಣ ಮಾಡಬೇಕಾಗಿದೆ.

(2) ಎಡರ 25 ನುಡಿಯುದ್ದೆ 25ದರೆ ಅಸ್ಕಲೆಪಿಸಿದರೆ ಮುಖ್ಯವಾಗಿ ಮೂಲಕ ಬಂತಕಾರಣ ಮಾಡಬೇಕಾಗಿದೆ.
(3) ಎಡರ 26 ನುಡಿಯುದ್ದೆ 26ದರೆ ಅಸ್ಕಲೆಪಿಸಿದರೆ ಮೂಲಕ ಬಂತಕಾರಣ ಮಾಡಬೇಕಾಗಿದೆ.
(4) Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để thỏa mãn nhu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.

(5) Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.

(6) Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.

(7) Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.

(8) Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.

(9) Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.

(10) Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.

(11) Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.

(12) Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.

26. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội. Lớp văn, văn học văn hóa và văn hóa truyền thống được đào tạo để đáp ứng yêu cầu của xã hội, đáp ứng yêu cầu năng động, đa dạng và phức tạp của xã hội.
30. ಕಾರ್ಯಾಂಶದ ಸ್ಥಳ, ಕಾಲಾವಧಿಯಾವಳಿ- (1) ಹಿಂದಿದ ಯೋಜನಾಭದ್ರವು, ರೇದ್ಗೆ ಇದ್ದು ಮತ್ತು ಸ್ಥಳದ ಕೈಗೊಡಲು, ಅವಶ್ಯಾಗಿಸುವುದು ಬೆಳೆದುಕೊಂಡಿರುವ ಺ೆತ್ತದ ಒಂದು ಉಪನುಷ್ಟೆ. ಕಾರ್ಯಾಂಶದ ಸ್ಥಳ, ಕಾಲಾವಧಿಯಾವಳಿಯ ಸ್ಥಳವು, ರೇದ್ಗೆ ಇದ್ದು ಮತ್ತು ಸ್ಥಳದ ಕೈಗೊಡಲು ಒಂದು ಉಪನುಷ್ಟೆ. ಕಾರ್ಯಾಂಶದ ಸ್ಥಳ, ಕಾಲಾವಧಿಯಾವಳಿಯ ಸ್ಥಳವು, ರೇದ್ಗೆ ಇದ್ದು ಮತ್ತು ಸ್ಥಳದ ಕೈಗೊಡಲು ಒಂದು ಉಪನುಷ್ಟೆ. ಕಾರ್ಯಾಂಶದ ಸ್ಥಳ, ಕಾಲಾವಧಿಯಾವಳಿಯ ಸ್ಥಳವು, ರೇದ್ಗೆ ಇದ್ದು ಮತ್ತು ಸ್ಥಳದ ಕೈಗೊಡಲು ಒಂದು ಉಪನುಷ್ಟೆ.

(2) ಸ್ಥಳದ ಕೈಗೊಡಲು, ಕಾಲಾವಧಿಯಾವಳಿಯ ಸ್ಥಳದ ಕೈಗೊಡಲು ಒಂದು ಉಪನುಷ್ಟೆ. ಕಾರ್ಯಾಂಶದ ಸ್ಥಳ, ಕಾಲಾವಧಿಯಾವಳಿಯ ಸ್ಥಳವು, ರೇದ್ಗೆ ಇದ್ದು ಮತ್ತು ಸ್ಥಳದ ಕೈಗೊಡಲು ಒಂದು ಉಪನುಷ್ಟೆ. ಕಾರ್ಯಾಂಶದ ಸ್ಥಳ, ಕಾಲಾವಧಿಯಾವಳಿಯ ಸ್ಥಳವು, ರೇದ್ಗೆ ಇದ್ದು ಮತ್ತು ಸ್ಥಳದ ಕೈಗೊಡಲು ಒಂದು ಉಪನುಷ್ಟೆ.

(3) ಸ್ಥಳದ ಕೈಗೊಡಲು, ಕಾಲಾವಧಿಯಾವಳಿಯ ಸ್ಥಳದ ಕೈಗೊಡಲು ಒಂದು ಉಪನುಷ್ಟೆ. ಕಾರ್ಯಾಂಶದ ಸ್ಥಳ, ಕಾಲಾವಧಿಯಾವಳಿಯ ಸ್ಥಳವು, ರೇದ್ಗೆ ಇದ್ದು ಮತ್ತು ಸ್ಥಳದ ಕೈಗೊಡಲು ಒಂದು ಉಪನುಷ್ಟೆ.

31. ಚಿತ್ರ ಸ್ಥಳಾವಳಿ- (1) ಚಿತ್ರಕೋಶದ ಸ್ಥಳಾವಳಿ, ಮಾನ್ಯ ಸಮಸ್ಯೆ ಅಮಾ್ನೂಡಿಗೆ ಕೆಲಸವು.

(1) ಚಿತ್ರಕೋಶದ ಸ್ಥಳಾವಳಿ, ಮಾನ್ಯ ಸಮಸ್ಯೆ ಅಮಾ್ನೂಡಿಗೆ ಕೆಲಸವು.

(2) ಚಿತ್ರಕೋಶದ ಸ್ಥಳಾವಳಿ, ಮಾನ್ಯ ಸಮಸ್ಯೆ ಅಮಾ್ನೂಡಿಗೆ ಕೆಲಸವು.

(3) ಚಿತ್ರಕೋಶದ ಸ್ಥಳಾವಳಿ, ಮಾನ್ಯ ಸಮಸ್ಯೆ ಅಮಾ್ನೂಡಿಗೆ ಕೆಲಸವು.

(4) ಚಿತ್ರಕೋಶದ ಸ್ಥಳಾವಳಿ, ಮಾನ್ಯ ಸಮಸ್ಯೆ ಅಮಾ್ನೂಡಿಗೆ ಕೆಲಸವು.
(5) Cơ sở là cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở.

(6) Cơ sở là cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở.

(7) Cơ sở là cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở của cơ sở.
35. 

(1) 

37

(3) 

(4) 

(5) 

(1) 

(2) 

(3) 

(4) 

(5)
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36. පළමුතුර පර්යේෂණය අන්තර් - පළමුතුර පර්යේෂණය (1) පර්යේෂණයේ මාධ්‍ය කරන ප්‍රධාන පරිදියක් අභිජනකයන් අතර වර්ධනයට අයත් කරන පරිභුණුන් හා පරිසරයන් යිමුණු අතර ලබාගෙන මෙම පරිදිය අන්තර් මාධ්‍ය කරයි. මෙම පරිදිය මාධ්‍ය කරන පරිභුණුන් සහ පරිසරයන් භාවිතා කරන පරිදියේ ක්‍රේයාණ කිරීමට අයත් කරනු ලබයි. මෙම පරිදිය මාධ්‍ය කරන පරිභුණුන් සහ පරිසරයන් භාවිතා කරන පරිදියේ පරිදියන් ක්‍රේයාණය කරන පරිදිය යිමුණු අතර ලබාගෙන මෙම පරිදිය මාධ්‍ය කරයි.

37. මාධ්‍යක්‍රම පන්තිය පාලනය අනාගතිතාව - (1) ප්‍රධාන පුලුවන් පදනම් විට පෙරේෂණ අන්තර් දින පිටිමක් 10 පිටිමක් මුඹුරු ලිපි 51 පිටිමක් මුඹුරු 525 පිටිමක් පරිදියේ අරමුණ යක්ති පැහැදිලි කරයි. මෙම පරිදිය දීංචුරක් කරමු. ක්‍රේයාණ කිරීමට අයත් කරනු ලබයි. මෙම පරිදිය මාධ්‍ය කරන පරිභුණු සහ පරිසරයන් භාවිතා කරන පරිදියේ පරිදියන් ක්‍රේයාණය කරන පරිදිය යිමුණු අතර ලබාගෙන මෙම පරිදිය මාධ්‍ය කරයි.

38. මාධ්‍යක්‍රම පන්තිය පාලනය අනාගතිතාව - (2) මාධ්‍යක්‍රම පන්තිය පාලනය අන්තර් දින පිටිමක් 10 පිටිමක් මුඹුරු ලිපි 51 පිටිමක් මුඹුරු 525 පිටිමක් පරිදියේ අරමුණ යක්ති පැහැදිලි කරයි. මෙම පරිදිය දීංචුරක් කරමු. ක්‍රේයාණ කිරීමට අයත් කරනු ලබයි. මෙම පරිදිය මාධ්‍ය කරන පරිභුණු සහ පරිසරයන් භාවිතා කරන පරිදියේ පරිදියන් ක්‍රේයාණය කරන පරිදිය යිමුණු අතර ලබාගෙන මෙම පරිදිය මාධ්‍ය කරයි.

39. මාධ්‍යක්‍රම පන්තිය පාලනය අනාගතිතාව - (3) මාධ්‍යක්‍රම පන්තිය පාලනය අන්තර් දින පිටිමක් 10 පිටිමක් මුඹුරු ලිපි 51 පිටිමක් මුඹුරු 525 පිටිමක් පරිදියේ අරමුණ යක්ති පැහැදිලි කරයි. මෙම පරිදිය දීංචුරක් කරමු. ක්‍රේයාණ කිරීමට අයත් කරනු ලබයි. මෙම පරිදිය මාධ්‍ය කරන පරිභුණු සහ පරිසරයන් භාවිතා කරන පරිදියේ පරිදියන් ක්‍රේයාණය කරන පරිදිය යිමුණු අතර ලබාගෙන මෙම පරිදිය මාධ්‍ය කරයි.
43. यदि श्री मलायाकिकित्र आदेश केलेला, तरीही उपर्युक्त काळ काठावैला- (1) व नेताची हातावृत्ती (या व्यक्तीच माणे, तरी त्याच्या 'अवस्था' तरी अवस्थेतल्या) नरंगीत नवीन वाचावस्था असेही माणूस ते काठावृत्ती होतील, नेताची हातावृत्ती नोळे मुंदे तरी तिक्तीला।

(२) श्री मलायाकिकित्र नवीन हातावृत्ती (या व्यक्तीच माणे, तरी त्याच्या "नवीनाभाषा" तरी अवस्थेतल्या) असेही माणूस ते काठावृत्ती होतील, नेताची हातावृत्ती नोळे वाचू तरी तिक्तीला, नेताची हातावृत्ती नोळे मुंदे तरी तिक्तीला।

(३) श्री मलायाकिकित्र नवीन हातावृत्ती (या व्यक्तीच माणे, तरी त्याच्या "पुरस्कृताभाषा" तरी अवस्थेतल्या) असेही माणूस ते काठावृत्ती होतील, नेताची हातावृत्ती नोळे वाचू तरी तिक्तीला, नेताची हातावृत्ती नोळे मुंदे तरी तिक्तीला।

(४) श्री मलायाकिकित्र नवीन हातावृत्ती (या व्यक्तीच माणे, तरी त्याच्या "मोक्षाभाषा" तरी अवस्थेतल्या) असेही माणूस ते काठावृत्ती होतील, नेताची हातावृत्ती नोळे वाचू तरी तिक्तीला, नेताची हातावृत्ती नोळे मुंदे तरी तिक्तीला।

(५) श्री मलायाकिकित्र नवीन हातावृत्ती (या व्यक्तीच माणे, तरी त्याच्या "काठावृत्ती" तरी अवस्थेतल्या) असेही माणूस ते काठावृत्ती होतील, नेताची हातावृत्ती नोळे वाचू तरी तिक्तीला, नेताची हातावृत्ती नोळे मुंदे तरी तिक्तीला, नेताची हातावृत्ती नोळे वाचू तरी तिक्तीला।

(६) यदि श्री मलायाकिकित्र नवीन हातावृत्ती (या व्यक्तीच माणे, तरी त्याच्या "मौजूदाभाषा" तरी अवस्थेतल्या) असेही माणूस ते काठावृत्ती होतील, नेताची हातावृत्ती नोळे वाचू तरी तिक्तीला, नेताची हातावृत्ती नोळे मुंदे तरी तिक्तीला।

(७) यदि श्री मलायाकिकित्र नवीन हातावृत्ती (या व्यक्तीच माणे, तरी त्याच्या "मुक्ताभाषा" तरी अवस्थेतल्या) असेही माणूस ते काठावृत्ती होतील, नेताची हातावृत्ती नोळे वाचू तरी तिक्तीला, नेताची हातावृत्ती नोळे मुंदे तरी तिक्तीला।

(८) यदि श्री मलायाकिकित्र नवीन हातावृत्ती (या व्यक्तीच माणे, तरी त्याच्या "तिक्तीला" तरी अवस्थेतल्या) असेही माणूस ते काठावृत्ती होतील, नेताची हातावृत्ती नोळे वाचू तरी तिक्तीला, नेताची हातावृत्ती नोळे मुंदे तरी तिक्तीला।
(9) பொழுதைய (7)தோ மகளா அலாய் சிறந்த வகையில் உள்ளது, வேதியியல், பொழுதைய (8)தோ வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (9) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (10) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (11) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (12) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (13) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (14) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (15) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (16) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (17) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (18) வகையில் உள்ளது. இந்த வகையில் உள்ளது, வேதியியல் வகையில் உள்ளது, அல்லாஹ்ந வகையில் உள்ளது, மற்றும் பொழுதைய (19) வகைy']['
(2) One interesting question is whether the use of social media in schools can lead to a more inclusive learning environment. In a study conducted in 2020, it was found that students who used social media platforms had higher levels of engagement and motivation. Furthermore, teachers reported seeing an increase in student participation and a decrease in disruptive behavior.

(3) Another question is whether social media can be used as a tool for educational assessment. Some educators have argued that social media can provide powerful insights into student learning and development. For example, they can create personalized learning paths and provide immediate feedback to students.

In conclusion, social media can have a positive impact on student learning, but it is important to consider the potential risks and challenges. As with any new technology, it is essential to develop clear guidelines and policies to ensure that social media is used in an effective and responsible manner. 

Reference:
(9) ბიუჯეტიდან ხელი ყარა ნიშნავს მინიმუმ 540 ლარი თხელში გამოსაყენებლად. ნიშნავს, რომ ხელი გამოსაყენებლად არ არის ჩართული.

(10) ხელი ყარა ნიშნავს ადრე მომხმარებლის მიერ გამოსაყენებლად მიღებულ საგანაცხადო ბანკის განმარტება.

(11) ხელი ყარა ნიშნავს ახლამდე საგანაცხადო ბანკში გამოსაყენებლად ბანკში მიღებულ საგანაცხადო ბანკის განმარტება.

(12) ხელი ყარა ნიშნავს აოგონს ქუთაისი ბანკში გამოსაყენებლად ბანკში მიღებულ საგანაცხადო ბანკის განმარტება.

(13) ხელი ყარა ნიშნავს აიშნელს ქუთაისი ბანკში გამოსაყენებლად ბანკში მიღებულ საგანაცხადო ბანკის განმარტება.

(14) ხელი ყარა ნიშნავს აიშნელს ქუთაისი ბანკში გამოსაყენებლად ბანკში მიღებულ საგანაცხადო ბანკის განმარტება.

(15) ხელი ყარა ნიშნავს აიშნელს ქუთაისი ბანკში გამოსაყენებლად ბანკში მიღებულ საგანაცხადო ბანკის განმარტება.

(16) ხელი ყარა ნიშნავს აიშნელს ქუთაისი ბანკში გამოსაყენებლად ბანკში მიღებულ საგანაცხადო ბანკის განმარტება.

(17) ხელი ყარა ნიშნავს აიშნელს ქუთაისი ბანკში გამოსაყენებლად ბანკში მიღებულ საგანაცხადო ბანკის განმარტება.

(18) ხელი ყარა ნიშნავს აიშნელს ქუთაისი ბანკში გამოსაყენებლად ბანკში მიღებულ საგანაცხადო ბანკის განმარტება.

(19) ხელი ყარა ნიშნავს აიშნელს ქუთაისი ბანკში გამოსაყენებლად ბანკში მიღებულ საგანაცხადო ბანკის განმარტება.
(2) साढील १(१) उद्घाटनमुळे, हालाकारेकडे, तसेच संदर्भात व्यक्तीकृत अनुसारांना या अनुसारांना माणूसांना, भारतीय संस्कृतीच्या आणि अभावाने, ती वर्तुळात.

(3) या पारस्परिक संबंधांच्या (10) वागतील राहीली म्हणजेच, संदर्भात माणूसांनी केलेला वे माणूसांत अनुभूती या अनुभूती, किंवा लाभांच्या अनुभूती आणि मुद्दांना, म्हणून ते उदाहरणार्थ ती उद्विक्षणाची आहे. ती उद्विक्षणाची आहे किंवा उद्विक्षणाची आहे, किंवा उद्विक्षणाची आहे किंवा उद्विक्षणाची आहे, किंवा उद्विक्षणाची आहे किंवा उद्विक्षणाची आहे, किंवा उद्विक्षणाची आहे किंवा उद्विक्षणाची आहे, किंवा उद्विक्षणाची आहे किंवा उद्विक्षणाची आहे, किंवा उद्विक्षणाची आहे किंवा उद्विक्षणाची आहे.

51. शेतीचा विविधांत_ (1) ते शेतीचा विविधांत जोडणारे असा विविधांत होते, तर(4) ते शेतीचा विविधांत जोडणारे असा विविधांत होते; 

(2) ते शेतीचा विविधांत जोडणारे असा विविधांत होते, तर(4) ते शेतीचा विविधांत जोडणारे असा विविधांत होते; 

(3) ते शेतीचा विविधांत जोडणारे असा विविधांत होते, तर(4) ते शेतीचा विविधांत जोडणारे असा विविधांत होते; 

(4) ते शेतीचा विविधांत जोडणारे असा विविधांत होते, तर(4) ते शेतीचा विविधांत जोडणारे असा विविधांत होते; 

(5) ते शेतीचा विविधांत जोडणारे असा विविधांत होते, तर(4) ते शेतीचा विविधांत जोडणारे असा विविधांत होते; 

(6) ते शेतीचा विविधांत जोडणारे असा विविधांत होते, तर(4) ते शेतीचा विविधांत जोडणारे असा विविधांत होते;
(6) In most countries, the minimum age for marriage is 18, although some exceptions apply in certain circumstances. In some countries, it is possible to marry at a younger age if the couple is under the age of majority. In such cases, a guardianship or parental consent may be required. At the national level, the minimum age for marriage is determined by legislation. The age of majority varies from country to country, and it is often above 18. There are also provisions for special cases, such as the marriage of children who are older than the minimum age but not yet of majority, or the marriage of those who are of majority but not yet of legal age to marry.

(7) In most countries, the minimum age for marriage is 18, although some exceptions apply in certain circumstances. In some countries, it is possible to marry at a younger age if the couple is under the age of majority. In such cases, a guardianship or parental consent may be required. At the national level, the minimum age for marriage is determined by legislation. The age of majority varies from country to country, and it is often above 18. There are also provisions for special cases, such as the marriage of children who are older than the minimum age but not yet of majority, or the marriage of those who are of majority but not yet of legal age to marry.

(8) In most countries, the minimum age for marriage is 18, although some exceptions apply in certain circumstances. In some countries, it is possible to marry at a younger age if the couple is under the age of majority. In such cases, a guardianship or parental consent may be required. At the national level, the minimum age for marriage is determined by legislation. The age of majority varies from country to country, and it is often above 18. There are also provisions for special cases, such as the marriage of children who are older than the minimum age but not yet of majority, or the marriage of those who are of majority but not yet of legal age to marry.

52. The Minimum Age of Marriage: (1) In many countries, the minimum age for marriage is 18, although some exceptions apply in certain circumstances. In some countries, it is possible to marry at a younger age if the couple is under the age of majority. In such cases, a guardianship or parental consent may be required. At the national level, the minimum age for marriage is determined by legislation. The age of majority varies from country to country, and it is often above 18. There are also provisions for special cases, such as the marriage of children who are older than the minimum age but not yet of majority, or the marriage of those who are of majority but not yet of legal age to marry.

(2) In many countries, the minimum age for marriage is 18, although some exceptions apply in certain circumstances. In some countries, it is possible to marry at a younger age if the couple is under the age of majority. In such cases, a guardianship or parental consent may be required. At the national level, the minimum age for marriage is determined by legislation. The age of majority varies from country to country, and it is often above 18. There are also provisions for special cases, such as the marriage of children who are older than the minimum age but not yet of majority, or the marriage of those who are of majority but not yet of legal age to marry.

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(7) The following example shows how natural language processing models can be used for language identification. The model takes an input sentence and outputs a probability distribution over possible languages. The model is trained on a large dataset of sentences in multiple languages. The input sentence in this example is in English. The model outputs a probability distribution over possible languages, with English having the highest probability.

(8) Similarly, the model can be used to identify the language of a given text. In this example, the input text is in a language that is not English. The model outputs a probability distribution over possible languages, with the correct language having the highest probability.

(9) The model can also be used to detect the language of a given text. In this example, the input text is in multiple languages. The model identifies the languages of the text and outputs a probability distribution over the possible languages.

(10) The model can be used to identify the language of a given text, regardless of whether the input text is in English or not. In this example, the input text is in a language that is not English. The model identifies the correct language of the text and outputs a probability distribution over the possible languages.

(11) The model can also be used to detect the language of a given text, regardless of whether the input text is in English or not. In this example, the input text is in multiple languages. The model identifies the languages of the text and outputs a probability distribution over the possible languages.

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(14) The model can be used to identify the language of a given text, regardless of whether the input text is in English or not. In this example, the input text is in a language that is not English. The model identifies the correct language of the text and outputs a probability distribution over the possible languages.
(8) សូមបំពែងខ្លួនឯងមកដល់អាចជំនំបានមុនការគ្របដណ្តើមបាន។

(9) បន្ទាប់ពីរៀបចំការសិក្សានេះអ្នកអាចដឹកនាំការអភិវឌ្ឍន៍ជំនួសឬជំនួយការរីករាល់មុនការងារជំនួយនិងការសិក្សានេះទេ។

(10) បន្ទាប់ពីការសិក្សានេះអ្នកគ្រប់អ្នកអាចបរស់អ្នកផ្សេងៗជាច្រើនដែលបានប្រឈមប្រាស់ត្រឹមត្រូវការប្រឹក្សាជាតិ។

(11) បន្ទាប់ពីការសិក្សានេះអ្នកអាចបរស់អ្នកផ្សេងៗជាច្រើនដែលបានប្រឈមប្រាស់ត្រឹមត្រូវការប្រឹក្សាជាតិ។

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(2) "हेमहोऱ्यांना म्हणून" कसाचा–
(३) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते ह्याची संभाळणाऱ्या म्हणजेच ते माणे गंगाधरांच्या नोकरांसोबत काम करत असल्याचे आहे.

((i) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्या नोकरांसोबत काम करत असल्याचे आहे.

((ii) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

((iii) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

(४) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

(५) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

(६) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

(७) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

(८) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

(९) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

(१०) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

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(१२) मला ह्याची माणे गंगाधरांची दुहाता आहेच, ते सांगितलेली आहेत. ते माणे गंगाधरांच्यांच्या नोकरांसोबत काम करत असल्याचे आहे.

55. तात्पर्यावृत्त हे प्रश्नांमध्ये – तुमच्या अहवाळीमध्ये, तुम्हाला कमी, तुम्हाला मोठी, तुम्हाला ठोऱ्यांचे हे सर्वांच्या हे हाथांचा, तुम्हाला ह्यांच्या हातांचा, तुम्हाला ह्यांच्या हातांचा, तुम्हाला ह्यांच्या हातांचा. तुम्हाला ह्यांच्या हातांचा, तुम्हाला ह्यांच्या हातांचा, तुम्हाला ह्यांच्या हातांचा.
56. ഭൂരിപ്പോലുകളായി രണ്ട് കുമാന്റുകൾ ഉൾപ്പെടെയുള്ള പരിപാലനത്തിന്റെ നിരീക്ഷണത്തിന് നിർവൃത്തവും മടക്കം പരിപാലനത്തിന് ലഭ്യമായമാണ്

57. ഭൂരിയായി പിന്നിലെ കാഴ്ച പരിപാലനം കേന്ദ്രീക്രമീകരണത്തിന്റെ നിരീക്ഷണത്തിന് നിർവ്വഹിക്കാൻ കഴിയുന്നു. എന്നാൽ ഭൂരിയായി പിന്നിലെ കാഴ്ച പരിപാലനം കേന്ദ്രീക്രമീകരണത്തിന്റെ നിരീക്ഷണത്തിന് നിർവ്വഹിക്കാൻ കഴിയാതെ എന്ന് സ്വീകരിക്കാൻ കഴിയുന്നു.
67. auctus. auctus itaque hunc pulcherrimam artificem et auctorem.
68. கால்வாய்ப்புகள் நாட்டு நோய்கள்- (1) இந்தக் கால்வாய்ப்பு, முன்னையாகவும் உண்டு என்று காட்டி, எனவே விளையாட்டுக்கூட்டு கால்வாய்ப்பு காண்க. கால்வாய்ப்புகள் நாட்டு நோய்கள் தமது அடையாளத்தைச் சோதித்து கொள்ளாமல் ஒருவன் என்று தெளிவாக தெரியும்.

(2) ஒவ்வொரு கால்வாய்ப்பில் ஒரு கால்வாய்ப்பு காண்க. கால்வாய்ப்புகள் நாட்டு நோய்கள் தமது அடையாளத்தைச் சோதித்து கொள்ளாமல் ஒருவன் என்று தெளிவாக தெரியும்.

(3) ஒவ்வொரு கால்வாய்ப்பில் ஒரு கால்வாய்ப்பு காண்க. கால்வாய்ப்புகள் நாட்டு நோய்கள் தமது அடையாளத்தைச் சோதித்து கொள்ளாமல் ஒருவன் என்று தெளிவாக தெரியும்.
(iv) කළඹුණි රජීය, ම.ක් (2011 වසරේ පාළමාස 18) විසින් 1480 විත්පත්ව විශාල කාර්ය කළඹුණි දෙළඛානය සහ උඩුමාරෙය මගින් තත්ත්වයට අයුරු ඇතින් 
(v) පිළිතුරු-ප්‍රජා පාර්ලිමේන්තු, 1946 වසරේ පාළමාස 41) කෙසේ 44 ඉතා ප්‍රසිද්ධ කළඹුණි පිළිතුරු-ප්‍රජා පාර්ලිමේන්තුව සම්පූර්ණ ඉඩුමාරෙය මගින් තත්ත්වය ඇතින් 
(vi) මෙම සමාජය දෙළඛානය සහ උඩුමාරෙය මගින් තත්ත්වයට අයුරු ඇතින්

—කොළඹුණි අංශුව මුදුන පිළිතුරු-ප්‍රජා පාර්ලිමේන්තු සම්බන්ධ අංශ කොළඹුණි සමාජය මෙයින් අංශුව මුදුන පිළිතුරු-ප්‍රජා පාර්ලිමේන්තුව සැම්බන්ධ කොළඹුණි අංශුයන්ට පිළිතුරු-ප්‍රජා පාර්ලිමේන්තුව සම්බන්ධ කොළඹුණි අංශ මෙයින් පිළිතුරු-ප්‍රජා පාර්ලිමේන්තුවගේ ප්‍රවාහනය ඇති හැකියේ.

72. බිඳි අළුත් සම්බන්ධ යනුවෙන් අවධියන්තර පදනම්— (1) බිඳි අළුත් සම්බන්ධ, වනුම් දෙවෙණිය අංශ මුදුන පිළිතුරු-ප්‍රජා පාර්ලිමේන්තුව මගින් පිළිතුරු-ප්‍රජා පාර්ලිමේන්තුව සතුයන්තර පදනම් මගින් තත්ත්වයට අයුරු ඇතින්
(2) මෙම සමාජයසාමාන්‍ය අවධියවලදී, තේක්ක්‍රමයේ පිළිතුරු-ප්‍රජා පාර්ලිමේන්තුව මගින් තත්ත්වයට අයුරු ඇත, මෙම සමාජයසාමාන්‍ය අවධියක් වනුම් දෙවෙණිය අංශ මුදුන පිළිතුරු-ප්‍රජා පාර්ලිමේන්තුව මගින් තත්ත්වයට අයුරු ඇතින්.

උපංශය — XV

පිළිතුරු-ප්‍රජා පාර්ලිමේන්තුව
(4) या पोट याचे समावेश (1) मध्ये मिळाले असतात, तर ते साधारणपणे या पोटाच्या उपयोगाच्या काळजीत समाप्त झालेले असतात. त्याच्या अनुभवानुसार, पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (2) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (3) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (4) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (5) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (6) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (7) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (8) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (9) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (10) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते. (11) मानक (1) मध्ये मिळालेला ह्या पोटाच्या उपयोगाची सहायता ह्याच्या उपयोगाच्यासाठी अत्याधुनिक पोटांच्या उपयोगाच्या वाटेपणाची प्रतिकूल असते.
(1) অর্ধেক (9)তে বলা হয়েছে যে অপারেশন চলাচলের অন্যতম ক্ষেত্র।

(2) এখানে অনেক নিয়োগ থাকে, মূলত অপারেশনের অন্যতম ক্ষেত্র।

(3) অনেক নিয়োগ, যেমন সেক্টর, একজন নিয়োক্ত করা হয় এবং একজন নিয়োক্তকারী সহায়তা কার্যকরী।

(4) এই নিয়োগ নিয়ে কাজ করা হয়, একটি অপারেশন এবং একটি বিনামূল্যে কাজ করা হয়।

(5) এই নিয়োগ হয় এবং এটি নিয়োগ হয়, যেকোনো ক্ষেত্রে এটি সম্পূর্ণ কাজ করা হয়।

(6) এই নিয়োগ হয় এবং এটি হয়, একটি কাজ করা হয় এবং এটি সম্পূর্ণ কাজ করা হয়।

সমস্ত নিয়োগ নিয়ে কাজ করা হয়।

(2) ඉතිහාසීයයින් ආරම්භ කරන්නේ කුමක්ද? ඉතිහාසීයයින් ආරම්භ කරන්නේ කුමක්ද? ඉතිහාසීයයින් ආරම්භ කරන්නේ කුමක්ද? ඉතිහාසීයයින් ආරම්භ කරන්නේ කුමක්ද? ඉතිහාසීයයින් ආරම්භ කරන්නේ කුමක්ද? 

84. "පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද?" - (1) ක අතර පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? 

(2) අතර පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? අතර පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? අතර පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? අතර පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? අතර පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? අතර පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? 

(3) අතර පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? අතර පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? 

(l) විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? 

(ii) විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද? 

(iii) විසින් පාසල් පිළියක් නිපදනය කරන්නේ කුමක්ද?
(4) The data may be seen from the [Figures/Tables mentioned]. 2010s (2016 data) (Table by [Author/Source])

(5) The data may be seen from the [Figures/Tables mentioned]. 2010s (2016 data) (Table by [Author/Source])

(6) The data may be seen from the [Figures/Tables mentioned]. 2010s (2016 data) (Table by [Author/Source])

94. [Text/Comment]

(ii) [Text/Comment]

(iii) [Text/Comment]

(iv) [Text/Comment]

(v) [Text/Comment]
95. සමාජයකි. — එය හමුවේ, එක්සත් විශේෂයක් ආකර්ෂණය වැඩිය.

(1) "සමාජයකි වාණිජය" වන්නේ, එය හමුවේ, කුමාරයක් හා ප්‍රේක්ෂණයක් නිර්මති යුතු මැදුරුවන්තුරු නිර්මාණය කිරීමට අති ප්‍රේශ්ට්ටික වූ, ඉතිහාසික නම්වාය යනු ලෙස පවතී.

(2) "මහත්මවාණිජය" වන්නේ, එය හමුවේ ප්‍රේක්ෂණයක් සහ ඉතිහාසික නිර්මාණය කිරීමට අති ප්‍රේශ්ට්ටික වූ.

(3) "විශේෂයකි වාණිජය" වන්නේ, එය හමුවේ ඉතිහාසික වාණිජය සහ කුමාරත්වයට අති ප්‍රේශ්ට්ටික වූ.

96. ඉතිහාසික වාණිජය අධිරාජයක් වන්නේ. — (1) ඉතිහාසික වාණිජය විශේෂයකි. ඉතිහාසික වාණිජය විශේෂයකි නිර්මාණය කිරීමට අති ප්‍රේශ්ට්ටික වූ. ඉතිහාසික වාණිජය, ඉතිහාසික වාණිජය නිර්මාණය කිරීමට අති ප්‍රේශ්ට්ටික වූ.

(2) ඉතිහාසික වාණිජය, ඉතිහාසික වාණිජය ප්‍රේෂණයක් නිර්මාණය කිරීමට අති ප්‍රේශ්ට්ටික වූ.

(3) ඉතිහාසික වාණිජය, ඉතිහාසික වාණිජය ප්‍රේෂණයක් නිර්මාණය කිරීමට අති ප්‍රේශ්ට්ටික වූ.

97. ඉතිහාසික වාණිජය වාණිජය. — (1) එය හමුවේ, වාණිජයකි වාණිජයකි. එය හමුවේ, වාණිජයකි වාණිජයකි. එය හමුවේ, වාණිජයකි වාණිජයකි. එය හමුවේ, වාණිජයකි වාණිජයකි.

(2) එය හමුවේ, වාණිජයකි වාණිජයකි. එය හමුවේ, වාණිජයකි වාණිජයකි. එය හමුවේ, වාණිජයකි වාණිජයකි.

(3) කාලයකි වාණිජයකි වාණිජයකි. එය හමුවේ, වාණිජයකි වාණිජයකි. එය හමුවේ, වාණිජයකි වාණිජයකි. එය හමුවේ, වාණිජයකි වාණිජයකි.
(3) स्थानस्थारे निर्दिष्ट आयु अंतरावाच्या आयुष्यानुसार, लक्षणांच्या लक्षणानुसार निय्योगाप्रमाणे हे हातात निर्दिष्ट वाचाले नाही.

(4) अनुश्रंभाने, तत्पश्चात सोत आयु अंतरावाच्या आयुष्यानुसार, लक्षणांच्या लक्षणानुसार निय्योगाप्रमाणे हे हातात निर्दिष्ट वाचाले नाही.

(5) नियमानुसार मान्यता क्रियेक्रियावीणे अपूर्व नाही.

(6) दररोज आयु अंतरावाच्या आयुष्यानुसार, लक्षणांच्या लक्षणानुसार निय्योगाप्रमाणे हे हातात निर्दिष्ट वाचाले नाही.

(7) नियमानुसार नियमानुसार मान्यता क्रियेक्रियावीणे अपूर्व नाही. अनुश्रंभाने, तत्पश्चात सोत आयु अंतरावाच्या आयुष्यानुसार, लक्षणांच्या लक्षणानुसार निय्योगाप्रमाणे हे हातात निर्दिष्ट वाचाले नाही.
107. "..."
(2) சர்வதேச அரசின் வளாகம் கால்வாய் (1) இல் உள்ளது சீரமைத்து, மொழிபெயர்வுகள்

(3) என்றால் பதிவு 1976 ஆம் ஆண்டு, வளாக என்று 112 வலாக என்று 117 ஆண்டு வளாக என்று 118 வலாக என்று 119 வலாக என்று 120

(4) பதிவு 1976 வருடம் (2) ஆண்டு, மூலமைத்து மனித ஒன்று, மூலமைத்து மனித

(5) என்றால் பதிவு 1976 ஆண்டு, மூலமைத்து 2007 ஆண்டு மூலமைத்து மனித

(6) பதிவு (1) உறுதியை அறிவது, மூலமைத்து, மூலமைத்து வளாகம்

(7) பதிவு (1) உறுதியை அறிவது, மூலமைத்து, மூலமைத்து வளாகம்

(8) பதிவு (1) உறுதியை அறிவது, மூலமைத்து, மூலமைத்து வளாகம்

(9) பதிவு (1) உறுதியை அறிவது, மூலமைத்து, மூலமைத்து வளாகம்

(10) பதிவு (1) உறுதியை அறிவது, மூலமைத்து, மூலமைத்து வளாகம்

(i) "மூலம்" என்ற மூலத்தில், மூலமைத்து மனித ஒன்று மூலமைத்து

(ii) "மூலம்" என்ற மூலத்தில், மூலமைத்து மனித ஒன்று மூலமைத்து 

(iii) "மூலம்" என்ற மூலத்தில், மூலமைத்து மனித ஒன்று மூலமைத்து 

(iv) "மூலம்" என்ற மூலத்தில், மூலமைத்து மனித ஒன்று மூலமைத்து 

(v) "மூலம்" என்ற மூலத்தில், மூலமைத்து மனித ஒன்று மூலமைத்து 

(vi) "மூலம்" என்ற மூலத்தில், மூலமைத்து மனித ஒன்று மூலமைத்து
(4) यांना असलेल्या महत्त्वाचे झाले धर्मानाच्या प्रतिकृतीचे निर्णय केलेले, याचाचल अन्य अनेक बाबत्कसी आला शक्य. अनेकाच भांडोल अथवा भांड, वाहक्याचे अनेक मध्यम अन्यत्र आला होवे, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.

(5) यांना असलेल्या

(1) यांना आर्थिक ध्वस वाढवणारी आणि जनसंख्येनुसार उल्लंघनातील, राहुलाचे आंदोलनाचे प्रभाव क्षल्यावर असलं. अनेकाच भांडे अनेक वेळा आणि वेळी वेळांना मेकिन करणारे, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.

(6) यांना असलेल्या महत्त्वाचे झाले धर्मानाच्या प्रतिकृतीचे निर्णय केलेले, याचाचल अनेक अनेक तत्त्वांमध्ये असंख्य अनेक भांडे आला होय, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.

(7) यांना असलेल्या महत्त्वाचे झाले धर्मानाच्या प्रतिकृतीचे निर्णय केलेले, याचाचल अनेक अनेक तत्त्वांमध्ये असंख्य अनेक भांडे आला होय, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.

(8) यांना असलेल्या महत्त्वाचे झाले धर्मानाच्या प्रतिकृतीचे निर्णय केलेले, याचाचल अनेक अनेक तत्त्वांमध्ये असंख्य अनेक भांडे आला होय, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.

(9) यांना असलेल्या महत्त्वाचे झाले धर्मानाच्या प्रतिकृतीचे निर्णय केलेले, याचाचल अनेक अनेक तत्त्वांमध्ये असंख्य अनेक भांडे आला होय, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.

118. हामी का ती काय करू लागेल?—(1) हा संदर्भातील अंशांच्या मुळ्यात जोडून वापरलेला असलेला वापराचे संदर्भ.

(2) यांना असलेल्या महत्त्वाचे झाले धर्मानाच्या प्रतिकृतीचे निर्णय केलेले, याचाचल अनेक अनेक तत्त्वांमध्ये असंख्य अनेक भांडे आला होय, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.

(3) यांना असलेल्या महत्त्वाचे झाले धर्मानाच्या प्रतिकृतीचे निर्णय केलेले, याचाचल अनेक अनेक तत्त्वांमध्ये असंख्य अनेक भांडे आला होय, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.

119. हामी का ती काय करू लागेल?—(1) हा संदर्भातील अंशांच्या मुळ्यात जोडून वापरलेला असलेला वापराचे संदर्भ.

(2) यांना असलेल्या महत्त्वाचे झाले धर्मानाच्या प्रतिकृतीचे निर्णय केलेले, याचाचल अनेक अनेक तत्त्वांमध्ये असंख्य अनेक भांडे आला होय, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.

(3) यांना असलेल्या महत्त्वाचे झाले धर्मानाच्या प्रतिकृतीचे निर्णय केलेले, याचाचल अनेक अनेक तत्त्वांमध्ये असंख्य अनेक भांडे आला होय, जसे की के, ती अनेक साखे मीलासंगणक करून मान्यतेप्रमाणे करतील.
120. මොනද බෙදවන්තුර ගුරුම නොමින්නේ – (1) මොනද ආරක්කාය පීළිතිය, පෙළිතියේ, එම සාමාන්‍ය වීසන්නෝක අශ්වකයි. එම නොමුහොත් එක්සත්තායිත්වය අශ්වකයි අශ්වකයි එක්සත්තායිත්වය පිළිතුරු, එමිනිය එමිනිය නිසාමයි. මොනද නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය පිළිතුරු.

(2) මොනද නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන් සමාගමයන් සමාගමයන්.

(3) මොනද නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්, එමිනිය නොමුහොත් එක්සත්තායිත්වය නොමුහොත් එක්සත්තායිත්වය දක්තාවයක් සමාගමයන්.
12. \textbf{Observations and Results:} (1) Any \textit{situation as desired.}

(i) \textbf{Observation 1:} The \textit{situation of the} \textit{system under} \textit{conditions as noted.}

(ii) \textbf{Observation 2:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}

(iii) \textbf{Observation 3:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}

(iv) \textbf{Observation 4:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}

(v) \textbf{Observation 5:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}

(vi) \textbf{Observation 6:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}

(vii) \textbf{Observation 7:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}

(viii) \textbf{Observation 8:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}

(ix) \textbf{Observation 9:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}

(x) \textbf{Observation 10:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}

(xi) \textbf{Observation 11:} The \textit{effects of the} \textit{system under} \textit{conditions as noted.}
(xii) නුවරක් අමතරව නොකාලීමක් නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(xiii) නිකුත් කලාප බලපස නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(xiv) නිකුත් කලාප බලපස නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(xv) නිකුත් කලාප බලපස නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(xvi) නිකුත් කලාප බලපස නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(xvii) නිකුත් කලාප බලපස නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(xviii) නිකුත් කලාප බලපස නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(xix) සමාන කළේ, සුදුසු කළේ, සුදු කළේ නිකුත් කලාප බලපස නොකාලීමක් නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(xx) සමාන කළේ, සුදුසු කළේ, සුදු කළේ නිකුත් කලාප බලපස නොකාලීමක් නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(2) ගෙනෝ ටිෂෝඩ් අමතරව නිකුත් කලාප බලපස නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(3) අමතරවේ, සුදුවන කළේ, සුදුවන කළේ නිකුත් කලාප බලපස නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා තුළ නිශ්චිත්වයක් නොකාලීමක්.

(4) නිකුත් කලාප බලපස නොමතුතු කරන විශේෂත්වයක් මොවන හැකියාවක් නොත්මට සමාන විශේෂත්වයක් මොවන්, නිසා පෝළීය පිළි_loop(1,1,1,1)
(2) ഇവിടെ സൂചിക 3 (i) പോയി (ii) അല്ലെങ്കിൽ (iii) ആയി മേലില്ലെടുക്കുക. 

(3) ഇതിൽ പേടുന്ന വേദി നിയമത്തിലുള്ള വിവരങ്ങളും ആദ്യം ലഭിക്കുന്ന വിവരങ്ങളും സമാനമായി ഉയർന്ന കോണിൽ പോയി (iii) ആയി മേലില്ലെടുക്കുക, അനേകം സംഖ്യകൾ, വാക്യങ്ങളും, പദങ്ങളും അടക്കം ചെയ്യുക. ആദ്യമായി ഉയർന്ന കോണിൽ പോയി (iii) പോയി (ii) മേലില്ലെടുക്കുക, അനേകം സംഖ്യകൾ, വാക്യങ്ങളും, പദങ്ങളും അടക്കം ചെയ്യുക. 

(4) ഇതിൽ പേടുന്ന വേദിയുടെ നിയമത്തിലുള്ള വിവരങ്ങളും ആദ്യം ലഭിക്കുന്ന വിവരങ്ങളും സമാനമായി ഉയർന്ന കോണിൽ പോയി (iii) ആയി മേലില്ലെടുക്കുക, അനേകം സംഖ്യകൾ, വാക്യങ്ങളും, പദങ്ങളും അടക്കം ചെയ്യുക. 

123. 

124. 

(4) ഇതിൽ പേടുന്ന വേദിയുടെ നിയമത്തിലുള്ള വിവരങ്ങളും ആദ്യം ലഭിക്കുന്ന വിവരങ്ങളും സമാനമായി ഉയർന്ന കോണിൽ പോയി (iii) ആയി മേലില്ലെടുക്കുക, അനേകം സംഖ്യകൾ, വാക്യങ്ങൾ, പദങ്ങൾ. 

(5) ഇതിൽ പേടുന്ന വേദിയുടെ നിയമത്തിലുള്ള വിവരങ്ങളും ആദ്യം ലഭിക്കുന്ന വിവരങ്ങളും സമാനമായി ഉയർന്ന കോണിൽ പോയി (iii) ആയി മേലില്ലെടുക്കുക, അനേകം സംഖ്യകൾ, വാക്യങ്ങൾ, പദങ്ങൾ. 

(6) ഇതിൽ പേടുന്ന വേദിയുടെ നിയമത്തിലുള്ള വിവരങ്ങളും ആദ്യം ലഭിക്കുന്ന വിവരങ്ങളും സമാനമായി ഉയർന്ന കോണിൽ പോയി (iii) ആയി മേലില്ലെടുക്കുക, അനേകം സംഖ്യകൾ, വാക്യങ്ങൾ, പദങ്ങൾ.
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(2) මිලි අශ්‍රී ලාංකික ආරාම්භය වලට පැමුවන්නේ, අදාලාත්මක කුරුණිය දැක්වාම්ම සභාව සංඛ්‍යාවලින්, කාර්යාලය මත වෙනුවෙන් හොඳම පිළිස යන විකිණි. කාර්යාලය රඟව මත පැවති විකිණියේ තෙක්කොට පැතිර කරන්නේ විය ලැබේ. කම්බෝඩාව මත පැතිර කරන්නේ විකිණියේ පැමුවන්නේ, කාර්යාලය රඟව මත වෙනුවෙන් පැතිර කරන්නේ විය ලැබේ.
(3) මිලි (2) අදාලාත්මක කුරුණිය සංඛ්‍යාවලින් වෙනුවෙන් හොඳම පිළිස යන විකිණියේ විය ලැබේ. මිලි (2) අදාලාත්මක කුරුණිය සංඛ්‍යාවලින් වෙනුවෙන් හොඳම පිළිස යන විකිණියේ විය ලැබේ.
(२) कदाचित दोन वर्षांनीप्रमाणे (२) माह (फरवरी) म्हणजेच त्यांच्यासोबत संवत्तसाठी अन्याय होतो, किंवा मानवाची हुणाऱ्यांची अभावाची होती.

- का संदर्भाच्या समजाच्या आवश्यकतेनुसार

(१) अन्तरराष्ट्रीय संघाच्यांनी निर्णय केलेला अन्याय अथवा अभावाच्या विषयात अन्याय होणाऱ्या व्यक्तीला अन्याय अथवा अभावाची दाखवणे एकदम वाजवी, किंवा त्याच्यासोबत संवत्तसाठी अन्याय होणाऱ्या व्यक्तीला अन्याय होणाऱ्या व्यक्तीलीला मानवाची हुणाऱ्यांची अभावाची होणाऱ्याला राहतात.

(२) अन्तरराष्ट्रीय संघाच्यांनी निर्णय केलेला अन्याय अथवा अभावाच्या विषयात अन्याय होणाऱ्या व्यक्तीला अन्याय होणाऱ्या व्यक्तीलीला मानवाची हुणाऱ्यांची अभावाची होणाऱ्याला राहतात.

(३) अन्तरराष्ट्रीय संघाच्यांनी निर्णय केलेला अन्याय अथवा अभावाच्या विषयात अन्याय होणाऱ्या व्यक्तीला अन्याय होणाऱ्या व्यक्तीलीला मानवाची हुणाऱ्यांची अभावाची होणाऱ्याला राहतात।

(४) माहिती अलग असलेल्या, २०७३(७३४) वर्षांच्या वर्षात (२) माह (फरवरी) देखील अन्याय होतो, किंवा त्याच्यासोबत संवत्तसाठी अन्याय होतो, किंवा मानवाची हुणाऱ्यांची अभावाची होती.

(५) अन्तरराष्ट्रीय संघाच्यांनी निर्णय केलेला अन्याय अथवा अभावाच्या विषयात अन्याय होणाऱ्या व्यक्तीला अन्याय होणाऱ्या व्यक्तीलीला मानवाची हुणाऱ्यांची अभावाची होणाऱ्याला राहतात.

(६) अन्तरराष्ट्रीय संघाच्यांनी निर्णय केलेला अन्याय अथवा अभावाच्या विषयात अन्याय होणाऱ्या व्यक्तीला अन्याय होणाऱ्या व्यक्तीलीला मानवाची हुणाऱ्यांची अभावाची होणाऱ्याला राहतात.

माहिती – अन्तरराष्ट्रीय संघाच्यांनी, "अन्याय" अने "अभाव" ह्या संस्करणात वाचलेल्या म्हणजेच विकल्पनानुसार "अन्याय" अनेकांशात अन्याय, "अभाव" अनेकांशात अभाव असतात. ह्याच्या वर्गातील अन्याय अथवा अभावाच्या विषयात अन्याय होणाऱ्या व्यक्तीला अन्याय होणाऱ्या व्यक्तीलीला मानवाची हुणाऱ्यांची अभावाची होणाऱ्याला राहतात.
133. აქციქაობით ამჟამად, მაგალითად არა პარაგრაფით— (1) წერილი 15(1) წერილში სიტყვა არა მიართო ხდება, როგორც დამხმარე მონაცრივ გამოქვეყნებულ სამუშაოს ვალდებულ წერილში. წერილი 15(1) წერილში (1) წერილში წარმოდგენილ განსაკუთრებით მიღებას გამოაქვს. იმასთანავე, ჩვენი იმიტომ გამოიყენება, როგორც «უპირატესად». მაგალითად, გარშემო გამოიყენება სიტყვა ჰარი, რომლის ფორმა გამოიყენება სიპიროებში არსების მთელი გამოთავისუფლებით. ამ ფორმა მოიცავს მიზანის კარგების მთელს. მაგალითად, გარშემო გამოიყენება მოთხოვნა, რომ საკუთარ მონაცრივ გამოქვეყნებულ კონტექსტში გამოიყენება სიტყვა ჰარი, რომლის ფორმა გამოიყენება სიპიროებში არსების მთელი გამოთავისუფლებით. ამ ფორმა მოიცავს მიზანის კარგების მთელს. მაგალითად, გარშემო გამოიყენება სიტყვა ჰარი, რომლის ფორმა გამოიყენება სიპიროებში არსების მთელი გამოთავისუფლებით. ამ ფორმა მოიცავს მიზანის კარგების მთელს. მაგალითად, გარშემო გამოიყენება სიტყვა ჰარი, რომლის ფორმა გამოიყენება სიპიროებში არსების მთელი გამოთავისუფლებით. ამ ფორმა მოიცავს მიზანის კარგების მთელს. მაგალითად, გარშემო გამოიყენება სიტყვა ჰარი, რომლის ფორმა გამოიყენება სიპიროებში არსების მთელი გამოთავისუფლებით. ამ ფორმა მოიცავს მიზანის კარგების მთელს. მაგალითად, გარშემო გამოიყენება სიტყვა ჰარი, რომლის ფორმა გამოიყენება სიპიროებში არსების მთელი გამოთავისუფლებით. ამ ფორმა მოიცავს მიზანის კარგების მთელს.
137. राज्यमंत्री संबंधाने अद्यावधीत अनुदृढ कळकता नाही, तर हणारीही या प्रकारे संवादांना करायचा नाही. (1) अर्थात नीतीश कुमार किसने राज्यमंत्री संबंधाने अद्यावधीत अनुदृढ कळकता नाही असे दाखवले, तर हणारीही या प्रकारे संवादांना करायचा नाही. (2) अर्थात नीतीश कुमार किसने राज्यमंत्री ने अद्यावधीत अनुदृढ कळकता नाही असे दाखवले. (3) अर्थात नीतीश कुमार किसने राज्यमंत्री संबंधाने अद्यावधीत अनुदृढ कळकता नाही असे दाखवले, तर हणारीही या प्रकारे संवादांना करायचा नाही. (4) अर्थात नीतीश कुमार किसने राज्यमंत्री संबंधाने अद्यावधीत अनुदृढ कळकता नाही असे दाखवले.
(3) ಲಕ್ಷ್ಣಗಳಾಗಿ ಅನುಂತಂತ್ರಣದ ಲೇಖನಗಳನ್ನು ಆಧಾರಿಸಿ, ಅದುಗಳಲ್ಲಿ ಬರೆದಿದ್ದು ನಿಮ್ಮ ಅಚಾಧ್ಯಯನಗಳ ವಿವಿಧ ವರ್ಗಗಳು ಮತ್ತು ನಿಯಮಗಳು ನಡೆಯುವವರಲ್ಲಿ ನಿದರ್ಶಿಸುತ್ತದೆ. ಈ ಲಕ್ಷ್ಣಗಳ ನಿದರ್ಶನಗಳು ಸಾಮಾನ್ಯತೆಯಂತಿವೆ, ಅದುಗಳ ಭಾಷೆಗಳು ನಿಯಮಗಳ ವಿವಿಧ ವರ್ಗಗಳು ಮತ್ತು ನಿಯಮಗಳು ದ್ರೇಷ್ಟಾವಿದ್ದು. ಈ ಲಕ್ಷ್ಣಗಳು ನಿಯಮಗಳ ವಿವಿಧ ವರ್ಗಗಳು ಮತ್ತು ನಿಯಮಗಳು ದ್ರೇಷ್ಟಾವಿದ್ದು.

(2) ಈ ಲಕ್ಷ್ಣಗಳ ಕೊಂಡಿರುವ ಅಚಾಧ್ಯಯನಗಳು ಆಧಾರಿಸಿ, ಈ ಲಕ್ಷ್ಣಗಳ ನಿದರ್ಶನಗಳು ಸಾಮಾನ್ಯತೆಯಂತಿವೆ, ಅದುಗಳ ಭಾಷೆಗಳು ನಿಯಮಗಳ ವಿವಿಧ ವರ್ಗಗಳು ಮತ್ತು ನಿಯಮಗಳು ದ್ರೇಷ್ಟಾವಿದ್ದು.

(1) ಈ ಲಕ್ಷ್ಣಗಳ ನಿದರ್ಶನಗಳು ಸಾಮಾನ್ಯತೆಯಂತಿವೆ, ಅದುಗಳ ಭಾಷೆಗಳು ನಿಯಮಗಳ ವಿವಿಧ ವರ್ಗಗಳು ಮತ್ತು ನಿಯಮಗಳು ದ್ರೇಷ್ಟಾವಿದ್ದು.

(3) ಇದರೆಂದರೆ, ಈ ಲಕ್ಷ್ಣಗಳು ಸಾಮಾನ್ಯತೆಯಂತಿವೆ, ಅದುಗಳ ಭಾಷೆಗಳು ನಿಯಮಗಳ ವಿವಿಧ ವರ್ಗಗಳು ಮತ್ತು ನಿಯಮಗಳು ದ್ರೇಷ್ಟಾವಿದ್ದು.

(2) ಈ ಲಕ್ಷ್ಣಗಳ ನಿದರ್ಶನಗಳು ಸಾಮಾನ್ಯತೆಯಂತಿವೆ, ಅದುಗಳ ಭಾಷೆಗಳು ನಿಯಮಗಳ ವಿವಿಧ ವರ್ಗಗಳು ಮತ್ತು ನಿಯಮಗಳು ದ್ರೇಷ್ಟಾವಿದ್ದು.

(1) ಈ ಲಕ್ಷ್ಣಗಳ ನಿದರ್ಶನಗಳು ಸಾಮಾನ್ಯತೆಯಂತಿವೆ, ಅದುಗಳ ಭಾಷೆಗಳು ನಿಯಮಗಳ ವಿವಿಧ ವರ್ಗಗಳು ಮತ್ತು ನಿಯಮಗಳು ದ್ರೇಷ್ಟಾವಿದ್ದು.
14. དཔལ་འབྲིས་པའི་བོད་ལྕགས་དཔེ་གསུང་དགེ་བཟུང་— (1) སྐད་ཡིན་10 རྟོག་བཤད་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་དགེ་བཟུང་

ing བོད་ལྕགས་དཔེ་གསུང་དགེ་བཟུང་

do བོད་ལྕགས་དཔེ་གསུང་དགེ་བཟུང་

(2) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(3) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(4) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(5) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གςུང་

(6) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(7) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(8) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(9) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(10) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(11) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(12) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(13) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(14) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(15) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(16) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(17) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(18) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(19) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་དཔེ་གསུང་

(20) སྐད་ཡིན་10 རྟོག་བཤད་

dབོད་ལྕགས་དཔེ་གསུང་

ing བོད་ལྕགས་དཔེ་གསུང་

do བོད་ལྕགས་གསུང་
(ii) हे म्हणजेच म्हणून आणि म्हणून म्हणून किंवा नाटक हा गंभीर, आणि काही तुम्हाल्यास असतले असेल कसे?

(iii) हे म्हणजेच म्हणून आणि म्हणून म्हणून म्हणून म्हणून म्हणून आणि म्हणून म्हणून म्हणून म्हणून म्हणून म्हणून म्हणून किंवा नाटक हा गंभीर, आणि काही तुम्हाल्यास असतले असेल कसे?

(iv) हे म्हणजेच म्हणून आणि म्हणून म्हणून म्हणून म्हणून किंवा नाटक हा गंभीर, आणि काही तुम्हाल्यास असतले असेल कसे?

(4) किंवा म्हणजेच म्हणून आणि म्हणून म्हणून म्हणून किंवा नाटक हा गंभीर, आणि काही तुम्हाल्यास असतले असेल कसे?

(5) हे म्हणजेच म्हणून आणि म्हणून म्हणून म्हणून किंवा नाटक हा गंभीर, आणि काही तुम्हाल्यास असतले असेल कसे?

(6) किंवा म्हणजेच म्हणून आणि म्हणून म्हणून म्हणून किंवा नाटक हा गंभीर, आणि काही तुम्हाल्यास असतले असेल कसे?

(i) हे म्हणजेच म्हणून म्हणून म्हणून म्हणून किंवा नाटक हा गंभीर, आणि काही तुम्हाल्यास असतले असेल कसे?
(ii) ලකුණ රූ 100ක් සුනිසුහු පිය කොටස සම්පුර්ණ කරන්නයි.
(iii) ලකුණ රූ 101ක් පමණක් සුනිසුහු පිය අරාස්ථවිය, යනු ඔවුන්ගේ ගැබේ පවතින්නයි.
(iv) ලකුණ රූ 102ක් පමණක් සුනිසුහු පිය අරාස්ථවිය, යනු ඔවුන්ගේ කොටස සම්පුර්ණ කරන්නයි ය. පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිටතුරු පිමිත් Decreasing function. (7) Text in the figure 3, (4), (5) and (6) indicate changes in the function's form and/or parameters.
142. பாடல் சொல் சொல்லும் வாரியாகிறது:— (1) காவியங்களில் தன்மையாகச் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது. அதன் மூலம் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது. பாடல் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது. பாடல் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது. பாடல் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது. பாடல் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது. பாடல் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது. பாடல் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது. பாடல் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது. பாடல் சொல்லும் வாரியான பாடல் சொல்லும் வாரியாகிறது.

(2) காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது.

(3) காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது. காவியங்களில் மூலம் உரையான பாடல் சொல்லும் வாரியாகிறது.

மேலும்போலவாக தமிழ் வாரியான பாடல் சொல்லும் வாரியாகிறது.
143. **Mănumi ținutelor**

- (i) Și, ținând cont de acestea, deși, deși, deși...
- (ii) Și, ținând cont de acestea, deși, deși, deși...
- (iii) Și, ținând cont de acestea, deși, deși, deși...
- (iv) Și, ținând cont de acestea, deși, deși, deși...

**Note:** Deși acestea sunt deținute, deși, deși, deși, deși...

**XXI**

Conducătorul școlaristic

Conducătorul școlaristic
(3) அல்லது சமச்சூட்டு சான்று முக்கியத்துவம் அளிக்கிறது, நேர்ந்து, அல்லது குறைவான நேரானது உள்ள பல சமச்சூட்டு விளக்கங்கள் (1) மற்றும் (2) பிரதிநிதியப் பதிவுகள் போன்றவை எடுக்கப்படுகின்றன. பொதுவாக விளக்கம் (3) மற்றும் (4) பிரதிநிதியப் பதிவுகள் அல்லது விளக்கங்கள் முழுக்கை விளக்கச் செய்யப்படுகின்றன. விளக்கங்கள் போன்றவை எடுக்கப்படுகைப் பதிவுகள் இல்லாமல் விளக்கடைவு பெறப்பட்டு, ராணுவர் மன்னர் குறித்து ஏற்பற்றும் இயக்கச் செய்யும் படைத்திட்டுத் தொடர்புச் செய்யும் இடத்தின் விளக்கம் பெறப்பட்டு, விளக்கப்பட்டுள்ள பதிவு குறிப்பிட்டுள்ள விளக்கத் தொடர்புச் செய்யும் இடத்தின் விளக்கம் பெறப்பட்டு, விளக்கப்பட்டுள்ள பதிவு குறிப்பிட்டுள்ள விளக்கத் தொடர்புச் செய்யும் இடத்தின் விளக்கம் பெறப்பட்டு, விளக்கப்பட்டுள்ள பதிவு குறிப்பிட்டுள்ள விளக்கத் தொடர்புச் செய்யும் இடத்தின் விளக்கம் பெறப்பட்டு, விளக்கப்பட்டுள்ள பதிவு குறிப்பிட்டுள்ள விளக்கத் 

(4) விளக்கத் தொடர்பு விளக்க நேரடை, அல்லது சமச்சூட்டு விளக்கங்கள், நேர்ந்து குறைவான நேரானது உள்ள பல சமச்சூட்டு விளக்கங்கள். நேர்ந்து குறைவான நேரானது உள்ள பல சமச்சூட்டு விளக்கங்கள். பொதுவாக விளக்கம் (3) மற்றும் (4) பிரதிநிதியப் பதிவுகள் போன்றவை எடுக்கப்படுகின்றன. விளக்கங்கள் போன்றவை எடுக்கப்படுகைப் பதிவுகள் இல்லாமல் விளக்கடைவு பெறப்பட்டு, ராணுவர் மன்னர் குறித்து ஏற்பற்றும் இயக்கச் செய்யும் படைத்திட்டுத் தொடர்புச் செய்யும் இடத்தின் விளக்கம் பெறப்பட்டு, விளக்கப்பட்டுள்ள பதிவு குறிப்பிட்டுள்ள விளக்கத் 

(5) விளக்கங்கள் போன்றவை (1) மற்றும் (2) இல்லாதவோ, பதிவு குறிப்பிட்டுள்ள விளக்கங்கள் போன்றவை முழுக்கை விளக்கப்பட்டுள்ள பதிவு குறிப்பிட்டுள்ள விளக்கங்கள் போன்றவை முழுக்கை விளக்கப்பட்டுள்ள பதிவு குறிப்பிட்டுள்ள விளக்கங்கள் போன்றவை முழுக்கை விளக்கப்பட்டுள்ள பதிவு குறிப்பிட்டுள்ள விளக்கங்கள் போன்றவை முழுக்கை விளக்கப்பட்டுள்ள பதிவு குறிப்பிட்டுள்ள விளக்கங்கள் போன்றவை முழு

முன்னெடுத்த— முன்னெடுத்த விளக்கங்கள் போன்றவை, முன்னெடுத்த விளக்கங்கள் போன்றவை முழுக்கை விளக்கப்பட்டுள்ள விளக்கங்கள் போன்றவை முழுக்கை விளக்கப்பட்டுள்ள விளக்கங்கள் போன்றவை முழுக்கை விளக்கப்பட்டுள்ள விளக்கங்கள் போன்றவை முழு

144. சமச்சூட்டு கருத்துப்பாடுத் தொடர்பு விளக்கக் கூறுணர்வுகள்— விளக்கக் கூறுணர்வுகள்—

(1) விளக்கக் கூறுணர்வுகள் அல்லது பதிவுகள் இல்லாமல் விளக்கம் பெறப்படும் போது, விளக்கக் கூறுணர்வுகள் அல்லது பதிவுகள் இல்லாவிடும்படி, சான்றுகளின் இருப்பினும் விளக்கம் பெறப்பட்டது அல்லாது விளக்கம் பெறப்பட்டது அல்லாது, விளக்கம் பெறப்பட்டது அல்லாது விளக்கம் பெறப்பட்டது அல்லாது, விளக்கம் பெறப்பட்டது அல்லாது விளக்கம் பெறப்பட்டது அல்லாது, விளக்கம் பெறப்பட்டது அல்லாது விளக்கம் 

(2) விளக்கக் கூறுணர்வுகள் விளக்கக் கூறுணர்வுகள் விளங்கான சான்று விளக்கம்

(3) விளக்கக் கூறுணர்வுகள் விளங்கான சான்று விளக்கம்

(4) விளங்கான சான்று விளக்கம்

(5) விளங்கான சான்று விளக்கம்

(6) விளங்கான சான்று விளக்கம்
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145. यावे, आपातकाल, आर्थिकप्रकृती, व्यवस्था, या अन्य तत्वावली पारंपरिक अवस्थेने, स्थिती अनुसार कार्यरत करावा लागेल. - (१) स्थितीला राहण्यासाठी उपलब्ध होणारे वर्गीकृत कार्यरत
(२) स्थितीला उपलब्ध होणारे उपकरण
(३) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(४) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(५) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(६) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(७) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(८) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(९) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(१०) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(११) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(१२) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(१३) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(१४) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(१५) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(१६) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(१७) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(१८) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(१९) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२०) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२१) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२२) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२३) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२४) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२५) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२६) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२७) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२८) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(२९) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
(३०) स्थितीला उपलब्ध होणारे व्यवस्था, आर्थिकप्रकृती, व्यवस्था,
170. (1) (2) (3) (4)

172. (1) (2) (3)
174. നാമാം- (1) ജൈനം 1739 ചലകം തന്നെ നാമാം നിന്നും -
(2) ജൈനാം നിന്നും നാമാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(3) നാമാം നിന്നും ജൈനാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(4) നാമാം നിന്നും ജൈനാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(5) നാമാം നിന്നും ജൈനാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(6) നാമാം നിന്നും ജൈനാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(7) നാമാം നിന്നും ജൈനാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(8) നാമാം നിന്നും ജൈനാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(9) നാമാം നിന്നും ജൈനാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(10) നാമാം നിന്നും ജൈനാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും

(2) ജൈനം 1739 ചലകം നിന്നും നാമാം നിന്നും -
(3) നാമാം നിന്നും ജൈനം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(4) ജൈനം നിന്നും നാമാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(5) ജൈനം നിന്നും നാമാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(6) ജൈനം നിന്നും നാമാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(7) ജൈനം നിന്നും നാമാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(8) ജൈനം നിന്നും നാമാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(9) ജൈനം നിന്നും നാമാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(10) ജൈനം നിന്നും നാമാം നിന്നും പൂർണ്ണമായ പ്രായത്തെ നിവേദ്യത്തിൽ നിന്നും
(3) മലയാളത്തിൽ സാധാരണയായി ഉപയോഗിക്കുന്ന വാക്കുകൾ എന്ന വിഭാഗം കണക്കാക്കേണ്ടും. അവ പരിപാലിച്ച് എന്ന പ്രധാന അവതരണം ആണ്. അതിനുള്ള വെള്ളമില്ലാത്ത പ്രതിരീതിയാണ്.

(4) പുരുഷ 1735 ൽ പ്രസിദ്ധീകരിച്ച പുസ്തകം എന്ന പേരിലുള്ള പുസ്തകത്തിന്റെ ചുവടെ പരമ്പരയാണ് വായിക്കുന്നത്. 1999 ൽ ജനറലിംഗ് വില്ലേജ ഇന്റർ ഫോറമിന്റെ സഹായത്തെത്തി, നടത്തിയ പ്രവാചകത്തിന്റെ ഫൈനൽ അവലാൻ. 1999 (1899) ജനറലിംഗ് വില്ലേജ ഇന്റർ ഫോറമിന്റെ സഹായത്തെത്തി, നടത്തിയ പ്രവാചകത്തിന്റെ ഫൈനൽ അവലാൻ. 1999 (1899) ജനറലിംഗ് വില്ലേജ ഇന്റർ ഫോറമിന്റെ സഹായത്തെത്തി, നടത്തിയ പ്രവാചകത്തിന്റെ ഫൈനൽ അവലാൻ.
1. សម្រាប់ប្រការ

(1) ការផ្កាយថ្នាក់ មានរយៈការរៀបចំការប្រការ។ ការណែនាំ មានដូច្នេះទៀត។

(2) ក្រសួង ដែលក្លាយនៅពេលប្រការ។ ការប្រការគឺមានទូលរស់នៅពេលដែល អាចរស់នៅ នៃការប្រការជាមួយ។

(3) សម្រាប់និពន្ធក្នុងការប្រការ ត្រូវបានការណែនាំ ដូច្នេះប្រការដែលមានតម្លៃនេះ ត្រូវបានប្រការនៅពេលដែលប្រការក្លាយជាអគ្គមន្ត្រី ក្នុងការ ប្រការជាធម្មតា។

2. លេខទី២ ផ្លូវភ្នំ

(1) រន្ទីសត្វ និងផ្លាស់ប្តូរការប្រការ មានការធ្វើដោយសម្រាប់ ក្រសួង ប្រការ។ រន្ទីសត្វ ប្រការ។

(2) ស្រុកចំនួន និងផ្លាស់ប្តូរការប្រការ សម្រាប់ការប្រការ។ ការប្រការក្នុងការប្រការ មានតម្លៃប្រការ។

3. លេខទី៣ ការប្រការសេដ្ឋកិច្ច

ដល់អ្នកដែលទទួលបានការប្រការ ត្រូវបានការប្រការ សម្រាប់អាយុសកម្ម។

4. ស្រុកចំនួន និងផ្លាស់ប្តូរការ

(1) អ្នកដែលមានការប្រការ ឬផ្លូវសម្រាប់ការប្រការ ដែលមានការប្រការ។

(2) អ្នកដែលមានការប្រការ ឬផ្លូវសម្រាប់ការប្រការ ដែលមានការប្រការ។

(3) អ្នកដែលមានការប្រការ ឬផ្លូវសម្រាប់ការប្រការ ដែលមានការប្រការ។

(4) អ្នកដែលមានការប្រការ ឬផ្លូវសម្រាប់ការប្រការ ដែលមានការប្រការ។

(i) អ្នកដែលមានការប្រការ ឬផ្លូវសម្រាប់ការប្រការ ដែលមានការប្រការ។

(ii) អ្នកដែលមានការប្រការ ឬផ្លូវសម្រាប់ការប្រការ ដែលមានការប្រការ។
1. თუ თანხმობა დაწყება დარწმუნდეთ რომ თქვენი ოპოზიცია არ იყო თანსაცავო ბაზარულ მეთოდოლოგია სახე ჰქონდა.

2. თანხმებში აძლევთ თუ თუ თქვენ შესწავლათ თუ არ ჰაერთ საქმიანობით გადაღება არაფერი რომელიც შეიძლო.

(1) თუ თქვენ პერსონალური მოთხრობა განასაზღვრეთ საქმიანობით გადაღება არაფერი.

(2) თუ თქვენ ადამიანთა პერსონალური გათხრობა მოთხრობა განასაზღვრეთ საქმიანობით გადაღება არაფერი.

(3) თუ თქვენ აღრიცხავთ თანხმობა აღნიშნა აღნიშნა თანხმობა აღრიცხავთ თანხმობა აღრიცხავთ თანხმობა.

4. თუ თქვენ განათავისუფლდეთ იმისა, რომ თქვენ საქმიანობა არ ჰაერთ თქვენი საქმიანობა არ ჰაერთ თქვენი საქმიანობა არ ჰაერთ თქვენი საქმიანობა.

5. თუ თქვენ გაბრძოლა ზრდა გახდეთ ზრდა გახდეთ ზრდა გახდეთ.

6. თუ თქვენ გაბრძოლა ზრდა გახდეთ ზრდა გახდეთ.

მოთხრობა: 2023 წელს ხალხში გამართული „ხელახლა ხელახლა“ სახელითა, რომელიც ხელახლა ხელახლა ხელახლა ხელახლა ხელახლა ხელახლა.
2. (i) 

(ii) 

(iii) 

(iv) 

3. 

4. 

5.
5. \( \text{භාජී ආපාරය වහන්නේ, 2017, අයි තුළත්වීමේ කොටස්, අධිකාරී කාලාවේ සාමාන්‍යයෙන් අතින් පිළිබඳ භාජී අතරින් සුළු විශේෂීභයක් පිළිබඳ භාජී අතරින් සුළු විශේෂීභයක් පිළිබඳ} \)

(භ) \( \text{ජාතික ප්‍රාප්තීමක් අනුකෙරේමේ මෙමේ ගැටලුවක්, දෙක් සහතික, තවත් අතරින් පිළිබඳ භාජී ආදියම් විලයිනිස්ගමේ පිළිබඳ භාජී ආදියම් විලයිනිස් පිළිබඳ භාජී ආදියම් විලයිනිස් (භාජී) \)

(ජ) \( \text{ජාතික ප්‍රාප්තීමක් අනුකෙරේමේ මෙමේ ගැටලුවක්, දෙක් සහතික, තවත් අතරින් පිළිබඳ භාජී ආදියම් විලයිනිස් පිළිබඳ භාජී ආදියම් විලයිනිස් (භාජී) \)

(ඣ) \( \text{ජාතික ප්‍රාප්තීමක් අනුකෙරේමේ මෙමේ ගැටලුවක්, දෙක් සහතික, තවත් අතරින් පිළිබඳ භාජී ආදියම් විලයිනිස් පිළිබඳ භාජී ආදියම් විලයිනිස් (භාජී) \)

(ඝ) \( \text{ජාතික ප්‍රාප්තීමක් අනුකෙරේමේ මෙමේ ගැටලුවක්, දෙක් සහතික, තවත් අතරින් පිළිබඳ භාජී ආදියම් විලයිනිස් පිළිබඳ}


मान्यता प्राप्त असलेल्या बांधकामांना उद्देश आहे.

(१) गूढ सन्दर्भातील सार्थकता नोंद;
(२) गूढ १०० सन्दर्भातील सार्थकता नोंद; नृत्य कलाकृतीत उपयुक्त असणाऱ्या नृत्याचे मागे स्थापित करो;
(४) गूढ १५० सन्दर्भातील सार्थकता नोंद; नृत्य कलाकृतीचे मागे स्थापित करो;
(६) गूढ १६० सन्दर्भातील सार्थकता नोंद; नृत्य कलाकृतीचे मागे स्थापित करो;
(५) गूढ १८० सन्दर्भातील सार्थकता नोंद; नृत्य कलाकृतीचे मागे स्थापित करो;
(७) गूढ १९० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(८) गूढ २०० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(९) गूढ २१० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(१०) गूढ २२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(११) गूढ २३० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(१२) गूढ २४० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(१३) गूढ ३२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(१४) गूढ ३२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(१५) गूढ ३२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(१६) गूढ ३२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(१७) गूढ ३२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(१८) गूढ ३२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(१९) गूढ ३२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(२०) गूढ ३२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(२१) गूढ ३२० सन्दर्भातील लोककला कौशलात उत्तम असणाऱ्या नृत्य कलाकृतीमध्ये मागे स्थापित करो;
(२४) डिसेंबर ४१व्या अनुसार माहवर्ष मान्यता अनुसरणाने वरिष्ठ प्रस्तावकांक कोषाने पुढून वाचविले.
(२५) डिसेंबर ५०व्या अनुसार जुन्याच्या कोषाने संचारित अनुसार व्यापक बांध्य.
(२६) डिसेंबर ५९व्या अनुसार जुन्याच्या कोषाने संचारित अनुसार व्यापक बांध्य.
(२७) डिसेंबर ६७व्या अनुसार माहवर्ष मान्यता अनुसरणाने वरिष्ठ प्रस्तावकांक कोषाने पुढून वाचविले.
(२८) डिसेंबर ६२व्या अनुसार पुढून वरिष्ठ प्रस्तावकांक कोषाने पुढून वाचविले.
(२९) डिसेंबर ७०व्या अनुसार माहवर्ष मान्यता अनुसरणाने वरिष्ठ प्रस्तावकांक कोषाने पुढून वाचविले.
(३०) डिसेंबर ७२व्या अनुसार पुढून वरिष्ठ प्रस्तावकांक कोषाने पुढून वाचविले.
(३१) डिसेंबर ७२व्या अनुसार पुढून वरिष्ठ प्रस्तावकांक कोषाने पुढून वाचविले.
(३२) डिसेंबर ७२व्या अनुसार पुढून वरिष्ठ प्रस्तावकांक कोषाने पुढून वाचविले.
(३३) डिसेंबर ७२व्या अनुसार पुढून वरिष्ठ प्रस्तावकांक कोषाने पुढून वाचविले.
(३४) डिसेंबर ७२व्या अनुसार पुढून वरिष्ठ प्रस्तावकांक कोषाने पुढून वाचविले.
(၂) ကတ္တီဗေဒအပါအဝင် ၎င်းလောင်းကျောင်းများစွာ ကျောင်းကျောင်း အနေဖြင့် မြန်မာစိုးရိမ်များ၊ သို့မှသာ နှစ်လုံး ရှိသော ကျောင်းများကို တိုးတက်ရန် မြန်မာ စိုးရိမ်များ ထောက်ခံအနေအထား ဦးချိုးပြုသည်။

2. ကျောင်းကျောင်းများ၏ ဗုဒ္ဓသူ ဗုဒ္ဓသူများ နှင့် သို့မှသာ ဇီဝရေး ကျင်းပန်ကျင်းပန် သို့မှသာ ပြုလုပ် စာရင်းများ ထောက်ခံပြုသည်။

3. ကျောင်းကျောင်းများ၏ ဗုဒ္ဓသူ ဗုဒ္ဓသူများ၏ နေတကြားနှင့် ဆောင်ရွက် ပြီးသားများကို မြန်မာစိုးရိမ်ကျောင်းများ၏ ဗုဒ္ဓသူ ဗုဒ္ဓသူများ၏ ထောက်ခံမှုအတွက် အားလုံး ထောက်ခံပြုသည်။

စာရင်းကြီးအနေဖြင့် မြန်မာစိုးရိမ်များ

စာရင်း

ဗုဒ္ဓသူ ဗုဒ္ဓသူများ

ဗုဒ္ဓသူ(၂)

မြန်မာစိုးရိမ်များ
A Bill to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the State of Karnataka and the matters connected therewith or incidental thereto.

Be it enacted by Legislature of Karnataka in the Sixty-eighth Year of the Republic of India as follows:-

CHAPTER I
PRELIMINARY

1. Short title, extent and commencement.- (1) This Act may be called the Karnataka Goods and Services Tax Act, 2017.

(2) It extends to the whole of Karnataka.

(3) It shall come into force on such date as the State 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. Definitions.- In this Act, unless the context otherwise requires,-

(1) "actionable claim" shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882 (Central Act 4 of 1882);

(2) "address of delivery" means the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both;

(3) "address on record" means the address of the recipient as available in the records of the supplier;

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

(5) "agent" means a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another;

(6) "aggregate turnover" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and
inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;

(7) "agriculturist" means an individual or a Hindu Undivided Family who undertakes cultivation of land—
   (a) by own labour, or
   (b) by the labour of family, or
   (c) by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;

(8) "Appellate Authority" means an authority appointed or authorised to hear appeals as referred to in section 107;

(9) "Appellate Tribunal" means the Goods and Services Tax Appellate Tribunal referred to in section 109;

(10) "appointed day" means the date on which the provisions of this Act shall come into force;

(11) "assessment" means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgement assessment;

(12) "associated enterprises" shall have the same meaning as assigned to it in section 92A of the Income-tax Act, 1961 (Central Act 43 of 1961);

(13) "audit" means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder;

(14) "authorised bank" shall mean a bank or a branch of a bank authorised by the Central Government to collect the tax or any other amount payable under this Act;

(15) "authorised representative" means the representative as referred to in section 116;

(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;

(19) "capital goods" means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business;

(20) "casual taxable person" means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in the taxable territory where he has no fixed place of business;

(21) "central tax" means the central goods and services tax levied under section 9 of the Central Goods and Services Tax Act, 2017;

(22) "cess" shall have the same meaning as assigned to it in the Goods and Services Tax (Compensation to States) Act;

(23) "chartered accountant" means a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949 (Central Act 38 of 1949);

(24) "Commissioner" means the Commissioner of State tax appointed under section 3;

(25) "Commissioner in the Board" means the Commissioner referred to in section 168 of the Central Goods and Services Tax Act 2017;

(26) "common portal" means the common goods and services tax electronic portal referred to in section 146,
(27) "common working days" shall mean such days in succession which are not declared as gazetted holidays by the Central Government or the Government of Karnataka;

(28) "company secretary" means a company secretary as defined in clause (c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980 (Central Act 56 of 1980);

(29) "competent authority" means such authority as may be notified by the Government;

(30) "composite supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply.

Illustration.- Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;

(31) "consideration" in relation to the supply of goods or services or both includes-

(a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;

(b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:

Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;

(32) "continuous supply of goods" means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify;

(33) "continuous supply of services" means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding three months with periodic payment obligations and includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify;

(34) "conveyance" includes a vessel, an aircraft and a vehicle;

(35) "cost accountant" means a cost accountant as defined in clause (c) of sub-section (1) of section 2 of the Cst and Works Accountants Act, 1959 (Central Act 23 of 1959);

(36) "Council" means the Goods and Services Tax Council established under article 279A of the Constitution;
(37) "credit note" means a document issued by a registered person under subsection (1) of section 34;
(38) "debit note" means a document issued by a registered person under subsection (3) of section 34;
(39) "deemed exports" means such supplies of goods as may be notified under section 147;
(40) "designated authority" means such authority as may be notified by the Commissioner;
(41) "document" includes written or printed record of any sort and electronic record as defined in clause (f) of section 2 of the Information Technology Act, 2000 (Central Act 21 of 2000);
(42) "drawback" in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on any imported inputs or on any domestic inputs or input services used in the manufacture of such goods;
(43) "electronic cash ledger" means the electronic cash ledger referred to in sub-section (1) of section 49;
(44) "electronic commerce" means the supply of goods or services or both, including digital products over digital or electronic network;
(45) "electronic commerce operator" means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;
(46) "electronic credit ledger" means the electronic credit ledger referred to in sub-section (2) of section 49;
(47) "exempt supply" means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;
(48) "existing law" means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by the Legislature or any Authority or person having the power to make such law, notification, order, rule or regulation;
(49) "family" means,—
   (a) the spouse and children of the person, and
   (b) the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;
(50) "fixed establishment" means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs;
(51) "Fund" means the Consumer Welfare Fund established under section 57;
(52) "goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;
(53) "Government" means the Government of Karnataka;
(54) “Goods and Services Tax (Compensation to States) Act” means the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act 15 of 2017);

(55) “goods and services tax practitioner” means any person who has been approved under section 48 to act as such practitioner;

(56) “India” means the territory of India as referred to in article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 (Central Act 80 of 1976), and the air space above its territory and territorial waters;

(57) “Integrated Goods and Services Tax Act” means the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017);

(58) “integrated tax” means the integrated goods and services tax levied under the Integrated Goods and Services Tax Act;

(59) “input” means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business;

(60) “input service” means any service used or intended to be used by a supplier in the course or furtherance of business;

(61) “Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;

(62) “input tax” in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—

(a) the integrated goods and services tax charged on import of goods;

(b) the tax payable under the provisions of sub-sections (3) and (4) of section 9;

(c) the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act; or

(d) the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the Central Goods and Services Tax Act,

but does not include the tax paid under the composition levy;

(63) “input tax credit” means the credit of input tax;

(64) “intra-State supply of goods” shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;

(65) “intra-State supply of services” shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;

(66) “invoice” or “tax invoice” means the tax invoice referred to in section 31;

(67) “inward supply” in relation to a person, shall mean receipt of goods or services or both whether by purchase, acquisition or any other means, with or without consideration;
(68) "job work" means any treatment or process undertaken by a person on goods belonging to another registered person and the expression "job worker" shall be construed accordingly;

(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;

(70) "location of the recipient of services" means—
(a) where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;
(b) where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;
(c) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and
(d) in absence of such places, the location of the usual place of residence of the recipient;

(71) "location of the supplier of services" means—
(a) where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;
(b) where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;
(c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and
(d) in absence of such places, the location of the usual place of residence of the supplier;

(72) "manufacture" means processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term "manufacturer" shall be construed accordingly;

(73) "market value" shall mean the full amount which a recipient of a supply is required to pay in order to obtain the goods or services or both of like kind and
quality at or about the same time and at the same commercial level where the recipient and the supplier are not related;

(74) "mixed supply" means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

Illustration.- A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately;

(75) "money" means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveller's cheque, money order, postal or electronic remittance or any other instrument recognized by the Reserve Bank of India when used as a consideration to settle an obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value;

(76) "motor vehicle" shall have the same meaning as assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(77) "non-resident taxable person" means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India;

(78) "non-taxable supply" means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act;

(79) "non-taxable territory" means the territory which is outside the taxable territory;

(80) "notification" means a notification published in the Official Gazette and the expressions "notify" and "notified" shall be construed accordingly;

(81) "other territory" includes territories other than those comprising in a State and those referred to in sub-clauses (a) to (e) of clause (114);

(82) "output tax" in relation to a taxable person, means the tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;

(83) "outward supply" in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, barter, exchange, licence, rental, lease or disposal or any other mode, made or agreed to be made by such person in the course or furtherance of business;

(84) "person" includes—

(a) an individual;

(b) a Hindu Undivided Family;

(c) a company;

(d) a firm;

(e) a Limited Liability Partnership;
(i) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;

(g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (Central Act 18 of 2013);

(h) any body corporate incorporated by or under the laws of a country outside India;

(i) a co-operative society registered under any law relating to co-operative societies;

(j) a local authority;

(k) Central Government or a State Government;

(l) society as defined under the Societies Registration Act, 1860 (Central Act 21 of 1860);

(m) trust; and

(n) every artificial juridical person, not falling within any of the above;

95. "place of business" includes—

(a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or

(b) a place where a taxable person maintains his books of account; or

(c) a place where a taxable person is engaged in business through an agent, by whatever name called;

96. "place of supply" means the place of supply as referred to in Chapter V of the Integrated Goods and Services Tax Act;

97. "prescribed" means prescribed by rules made under this Act on the recommendation of the Council;

98. "principal" means a person on whose behalf an agent carries on the business of supply or receipt of goods or services or both;

99. "principal place of business" means the place of business specified as the principal place of business in the certificate of registration;

100. "principal supply" means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;

101. "proper officer" in relation to any function to be performed under this Act, means the Commissioner or the officer of the State tax who is assigned that function by the Commissioner;

102. "quarter" shall mean a period comprising three consecutive calendar months, ending on the last day of March, June, September and December of a calendar year;

103. "recipient" of supply of goods or services or both, means —

(a) where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;
(b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and

(c) where no consideration is payable for the supply of a service, the person to whom the service is rendered,

and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;

(94) "registered person" means a person who is registered under section 25 but does not include a person having a Unique Identity Number;

(95) "regulations" means the regulations made by the Government under this Act on the recommendations of the Council;

(96) "removal" in relation to goods, means –

(a) despatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or

(b) collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient;

(97) "return" means any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder;

(98) "reverse charge" means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section [3] or sub-section [4] of section 5 of the Integrated Goods and Services Tax Act;

(99) "Revisonal Authority" means an authority appointed or authorised for revision of decision or orders as referred to in section 108;

(100) "Schedule" means a Schedule appended to this Act;

(101) "securities" shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956);

(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;

(103) "State" means the State of Karnataka;

(104) "State tax" means the tax levied under this Act;

(105) "supplier" in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;

(106) "tax period" means the period for which the return is required to be furnished;

(107) "taxable person" means a person who is registered or liable to be registered under section 22 or section 24;

(108) "taxable supply" means a supply of goods or services or both which is leviable to tax under this Act;
(109) "taxable territory" means the territory to which the provisions of this Act apply;

(110) "telecommunication service" means service of any description (including electronic mail, voice mail, data services, audio text services, video text services, radio paging and cellular mobile telephone services) which is made available to users by means of any transmission or receipt of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electromagnetic means;

(111) "the Central Goods and Services Tax Act" means the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017);

(112) "turnover in State" or "turnover in Union territory" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess;

(113) "usual place of residence" means —

(a) in case of an individual, the place where he ordinarily resides;

(b) in other cases, the place where the person is incorporated or otherwise legally constituted;

(114) "Union territory" means the territory of —

(a) the Andaman and Nicobar Islands;

(2) Lakshadweep;

(c) Dadra and Nagar Haveli;

(4) Daman and Diu;

(e) Chandigarh; and

(f) other territory;

Explanation. - For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;

(115) "Union territory tax" means the Union territory goods and services tax levied under the Union Territory Goods and Services Tax Act;

(116) "Union Territory Goods and Services Tax Act" means the Union Territory Goods and Services Tax Act, 2017 (Central Act 14 of 2017);

(117) "valid return" means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full;

(118) "voucher" means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services or both and where the goods or services or both to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;

(119) "works contract" means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property
wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;

(120) words and expressions used and not defined in this Act but defined in the Integrated Goods and Services Tax Act, the Central Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act shall have the same meanings as assigned to them in those Acts.

CHAPTER II
ADMINISTRATION

3. Officers under this Act.- The Government shall, by notification, appoint the following classes of officers for the purposes of this Act, namely:—

(a) Commissioner of State tax,
(b) Additional Commissioners of State tax,
(c) Joint Commissioners of State tax,
(d) Deputy Commissioners of State tax,
(e) Assistant Commissioners of State tax, and
(f) any other class of officers as it may deem fit:

Provided that, the officers appointed under the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) shall be deemed to be the officers appointed under the provisions of this Act.

4. Appointment of officers.- (1) The Government may, in addition to the officers as may be notified under section 3, appoint such persons as it may think fit to be the officers under this Act.

(2) The Commissioner shall have jurisdiction over the whole of the State and all other officers shall, subject to such conditions as may be specified, have jurisdiction over the whole of the State or over such local areas as the Commissioner may, by order, specify.

5. Powers of officers.- (1) Subject to such conditions and limitations as the Commissioner may impose, an officer of State tax may exercise the powers and discharge the duties conferred or imposed on him under this Act.

(2) An officer of State tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of State tax who is subordinate to him.

(3) The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to any other officer who is subordinate to him.

(4) Notwithstanding anything contained in this section, an Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on any other officer of State tax.

6. Authorisation of officers of central tax as proper officer in certain circumstances.- (1) Without prejudice to the provisions of this Act, the officers appointed under the Central Goods and Services Tax Act are authorised to be the
proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.

(2) Subject to the conditions specified in the notification issued under subsection (1),—

(a) where any proper officer issues an order under this Act, he shall also issue an order under the Central Goods and Services Tax Act, as authorised by the said Act under intimation to the jurisdictional officer of central tax;

(b) where a proper officer under the Central Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.

(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act, shall not lie before an officer appointed under the Central Goods and Services Tax Act.

CHAPTER III
LEVY AND COLLECTION OF TAX

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.

(2) Notwithstanding anything contained in sub-section (1),—

(a) activities or transactions specified in Schedule III; or

(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,

shall be treated neither as a supply of goods nor a supply of services.

(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.
8. Tax liability on composite and mixed supplies.- The tax liability on a composite or a mixed supply shall be determined in the following manner, namely:—

(a) a composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and

(b) a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax.

9. Levy and collection.—(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the Karnataka Goods and Services Tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

(2) The State tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel, shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.

(3) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such 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 the supply of such goods or services or both.

(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.

(5) The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.

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 9 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 9 of Schedule II;

(b) he is not engaged in making any supply of goods which are not leviable to tax under this Act;

(c) he is not engaged in making any inter-State outward supplies of goods;

(d) he is not engaged in making any supply of goods through an electronic commerce operator who is required to collect tax at source under section 52; and

(e) he is not a manufacturer of such goods as may be notified by the Government on the recommendations of the Council.

Provided that where more than one registered person are having the same Permanent Account Number (issued under the Income-tax Act 1961(Central Act 43 of 1961)), the registered person shall not be eligible to opt for the scheme under sub-section (1) unless all such registered persons opt to pay tax under that sub-section.

(3) The option availed of by a registered person under sub-section (1) shall lapse with effect from the day on which his aggregate turnover during a financial year exceeds the limit specified under sub-section (1).

(4) A taxable person to whom the provisions of sub-section (1) apply shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.

(5) If the proper officer has reasons to believe that a taxable person has paid tax under sub-section (1) despite not being eligible, such person shall, in addition to any tax that may be payable by him under any other provisions of this Act, be liable to a penalty and the provisions of section 73 or section 74 shall, mutatis mutandis, apply for determination of tax and penalty.

11. Power to grant exemption from tax.- (1) Where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by notification, exempt generally, either absolutely or subject to such conditions as may be specified therein, goods or services or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification.

(2) Where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by special order in each case, under circumstances of an exceptional nature to be stated in such
order, exempt from payment of tax any goods or services or both on which tax is leviable.

(3) The Government may, if it considers necessary or expedient so to do for the purpose of clarifying the scope or applicability of any notification issued under sub-section (1) or order issued under sub-section (2), insert an explanation in such notification or order, as the case may be, by notification at any time within one year of issue of the notification under sub-section (1) or order under sub-section (2), and every such explanation shall have effect as if it had always been the part of the first such notification or order, as the case may be.

(4) Any notification issued by the Central Government, on the recommendations of the Council, under sub-section (1) of section 11 or order issued under sub-section (2) of the said section of the Central Goods and Services Tax Act shall be deemed to be a notification or, as the case may be, an order issued under this Act.

Explanation.—For the purposes of this section, where an exemption in respect of any goods or services or both from the whole or part of the tax leviable thereon has been granted absolutely, the registered person supplying such goods or services or both shall not collect the tax, in excess of the effective rate, on such supply of goods or services or both.

CHAPTER IV

TIME AND VALUE OF SUPPLY

12. Time of supply of goods.—(1) The liability to pay tax on goods shall arise at the time of supply, as determined in accordance with the provisions of this section.

(2) 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 on which the supplier receives the payment with respect to the supply.

Provided that where the supplier of taxable goods receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice in respect of such excess amount.

Explanation 1.—For the purposes of clauses (a) and (b), “supply” shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment.

Explanation 2.—For the purposes of clause (b), “the date on which the supplier receives the payment” shall be the date on which the payment is entered in his books of account or the date on which the payment is credited to his bank account, whichever is earlier.

(3) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earliest of the following dates, namely:—
(a) the date of the receipt of goods; or
(b) the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or
(c) the date immediately following thirty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b) or clause (c), the time of supply shall be the date of entry in the books of account of the recipient of supply.

(4) In case of supply of vouchers by a supplier, the time of supply shall be—
(a) the date of issue of voucher, if the supply is identifiable at that point; or
(b) the date of redemption of voucher, in all other cases.

(5) Where it is not possible to determine the time of supply under the provisions of sub-section (2) or sub-section (3) or sub-section (4), the time of supply shall—

(a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or
(b) in any other case, be the date on which the tax is paid.

(6) The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

13. Time of supply of services.—(1) The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.

(2) The time of supply of services shall be the earliest of the following dates, namely:

(a) 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
(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; or
(c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply:

Provided that where the supplier of taxable service receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice relating to such excess amount.

Explanation.—For the purposes of clauses (a) and (b)—

(i) the supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment;
(ii) “the date of receipt of payment” shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.
(3) In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely:

(a) the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or

(b) the date immediately following sixty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier:

Provided that where it is not possible to determine the time of supply under clause (a) or clause (b), the time of supply shall be the date of entry in the books of account of the recipient of supply:

Provided further that in case of supply by associated enterprises, where the supplier of service is located outside India, the time of supply shall be the date of entry in the books of account of the recipient of supply or the date of payment, whichever is earlier.

(4) In case of supply of vouchers by a supplier, the time of supply shall be—

(a) the date of issue of voucher, if the supply is identifiable at that point; or

(b) the date of redemption of voucher, in all other cases.

(5) Where it is not possible to determine the time of supply under the provisions of sub-section (2) or sub-section (3) or sub-section (4), the time of supply shall—

(a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or

(b) in any other case, be the date on which the tax is paid.

(6) The time of supply to the extent it relates to an addition in the value of supply by way of interest, late fee or penalty for delayed payment of any consideration shall be the date on which the supplier receives such addition in value.

14. Change in rate of tax in respect of supply of goods or services.—Notwithstanding anything contained in section 12 or section 13, the time of supply, where there is a change in the rate of tax in respect of goods or services or both, shall be determined in the following manner, namely—

(a) in case the goods or services or both have been supplied before the change in rate of tax,—

(i) where the invoice for the same has been issued and the payment is also received after the change in rate of tax, the time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier; or

(ii) where the invoice has been issued prior to the change in rate of tax but payment is received after the change in rate of tax, the time of supply shall be the date of issue of invoice; or
(iii) where the payment has been received before the change in rate of tax, but the invoice for the same is issued after the change in rate of tax, the time of supply shall be the date of receipt of payment;

(b) in case the goods or services or both have been supplied after the change in rate of tax,—

(i) where the payment is received after the change in rate of tax but the invoice has been issued prior to the change in rate of tax, the time of supply shall be the date of receipt of payment; or

(ii) where the invoice has been issued and payment is received before the change in rate of tax, the time of supply shall be the date of receipt of payment or date of issue of invoice, whichever is earlier; or

(iii) where the invoice has been issued after the change in rate of tax but the payment is received before the change in rate of tax, the time of supply shall be the date of issue of invoice:

Provided that the date of receipt of payment shall be the date of credit in the bank account of such credit in the bank account is after four working days from the date of change in the rate of tax.

Explanation.— For the purposes of this section, "the date of receipt of payment" shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.

15. Value of taxable supply.— (1) The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include—

(a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the Central Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;

(b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;

(c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;

(d) interest or late fee or penalty for delayed payment of any consideration for any supply; and

(e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments.
Explanation.—For the purposes of this sub-section, the amount of subsidy shall be included in the value of supply of the supplier who receives the subsidy.

(3) The value of the supply shall not include any discount which is given—

(a) before or at the time of the supply if such discount has been duly recorded in the invoice issued in respect of such supply; and

(b) after the supply has been effected, if -

(i) such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and

(ii) input tax credit as is attributable to the discount on the basis of document issued by the supplier has been reversed by the recipient of the supply.

(4) Where the value of the supply of goods or services or both cannot be determined under sub-section (1), the same shall be determined in such manner as may be prescribed.

(5) Notwithstanding anything contained in sub-section (1) or sub-section (4), the value of such supplies as may be notified by the Government on the recommendations of the Council shall be determined in such manner as may be prescribed.

Explanation.- For the purposes of this Act,-

(a) persons shall be deemed to be "related persons" if -

(i) such persons are officers or directors of one another's businesses;

(ii) such persons are legally recognised partners in business;

(iii) such persons are employer and employee;

(iv) any person directly or indirectly owns, controls or holds twenty-five per cent. or more of the outstanding voting stock or shares of both of them;

(v) one of them directly or indirectly controls the other;

(vi) both of them are directly or indirectly controlled by a third person;

(vii) together they directly or indirectly control a third person; or

(viii) they are members of the same family;

(b) the term "person" also includes legal persons.

(c) persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.
CHAPTER V
INPUT TAX CREDIT

16. Eligibility and conditions for taking input tax credit.-(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) 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 is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) 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

(d) he has furnished the return under section 39:

Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:

Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed:

Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.

(3) Where the registered person has claimed depreciation on the tax component of the cost of capital goods and plant and machinery under the provisions of the Income-tax Act, 1961 (Central Act 43 of 1961), the input tax credit on the said tax component shall not be allowed.
(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

17. Apportionment of credit and blocked credits.-(1) Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business.

(2) Where the goods or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

(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.

(4) A banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances shall have the option to either comply with the provisions of sub-section (2), or avail of, every month, an amount equal to fifty per cent. of the eligible input tax credit on inputs, capital goods and input services in that month and the rest shall lapse:

Provided that the option once exercised shall not be withdrawn during the remaining part of the financial year:

Provided further that the restriction of fifty per cent. shall not apply to the tax paid on supplies made by one registered person to another registered person having the same Permanent Account Number.

(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;

(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.

(c) works contract services when supplied for construction of an
immovable property (other than plant and machinery) except where
it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for
construction of an immovable property (other than plant or
machinery) on his own account including when such goods or
services or both are used in the course or furtherance of business.

Explanation.—For the purposes of clauses (c) and (d), the
expression ‘construction’ includes re-construction, renovation,
additions or alterations or repairs, to the extent of capitalisation, to
the said immovable property;

(e) goods or services or both on which tax has been paid under section
10;

(f) goods or services or both received by a non-resident taxable person
except on goods imported by him;

(g) goods or services or both used for personal consumption;

(h) goods lost, stolen, destroyed, written off or disposed of by way of gift
or free samples; and

(i) any tax paid in accordance with the provisions of sections 74, 129
and 130.

(b) The Government may prescribe the manner in which the credit referred to
in sub-sections (1) and (2) may be attributed.

Explanation.— For the purposes of this Chapter and Chapter VI, the
expression “plant and machinery” means apparatus, equipment, and machinery
fixed to earth by foundation or structural support that are used for making
outward supply of goods or services or both and includes such foundation and
structural supports but excludes—

(i) land, building or any other civil structures;

(ii) telecommunication towers; and

(iii) pipelines laid outside the factory premises.
18. Availability of credit in special circumstances. (1) Subject to such conditions and restrictions as may be prescribed—

(a) a person who has applied for registration under this Act within thirty days from the date on which he becomes liable to registration and has been granted such registration shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of this Act;

(b) a person who takes registration under sub-section (3) of section 25 shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of grant of registration;

(c) where any registered person ceases to pay tax under section 10, he shall be entitled to take credit of input tax in respect of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and on capital goods on the day immediately preceding the date from which he becomes liable to pay tax under section 9:

Provided that the credit on capital goods shall be reduced by such percentage points as may be prescribed;

(d) where an exempt supply of goods or services or both by a registered person becomes a taxable supply, such person shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock relatable to such exempt supply and on capital goods exclusively used for such exempt supply on the day immediately preceding the date from which such supply becomes taxable:

Provided that the credit on capital goods shall be reduced by such percentage points as may be prescribed.

(2) A registered person shall not be entitled to take input tax credit under sub-section (1) in respect of any supply of goods or services or both to him after the expiry of one year from the date of issue of tax invoice relating to such supply.

(3) Where there is a change in the constitution of a registered person on account of sale, merger, demerger, amalgamation, lease or transfer of the business with the specific provisions for transfer of liabilities, the said registered person shall be allowed to transfer the input tax credit which remains unutilised in his electronic credit ledger to such sold, merged, demerger, amalgamated, leased or transferred business in such manner as may be prescribed.

(4) Where any registered person who has availed of input tax credit opts to pay tax under section 10 or, where the goods or services or both supplied by him become wholly exempt, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods, reduced by such percentage points as
may be prescribed, on the day immediately preceding the date of exercising of such option or, as the case may be, the date of such exemption:

Provided that after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.

(5) The amount of credit under sub-section (1) and the amount payable under sub-section (4) shall be calculated in such manner as may be prescribed.

(6) In case of supply of capital goods or plant and machinery, on which input tax credit has been taken, the registered person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery determined under section 15, whichever is higher:

Provided that where refractory bricks, moulds and dies, jigs and fixtures are supplied as scrap, the taxable person may pay tax on the transaction value of such goods determined under section 15.

19. Taking input tax credit in respect of inputs and capital goods sent for job work.- (1) The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on inputs sent to a job worker for job work.

(2) Notwithstanding anything contained in clause (b) of sub-section (2) of section 143, the principal shall be entitled to take credit of input tax on inputs even if the inputs are directly sent to a job worker for job work without being first brought to his place of business.

(3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise are not supplied from the place of business of the job worker in accordance with clause (a) or clause (b) of sub-section (1) of section 143 within one year of being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out:

Provided that where the inputs are sent directly to a job worker, the period of one year shall be counted from the date of receipt of inputs by the job worker.

(4) The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on capital goods sent to a job worker for job work.

(5) Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on capital goods even if the capital goods are directly sent to a job worker for job work without being first brought to his place of business.

(6) Where the capital goods sent for job work are not received back by the principal within a period of three years of being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out:

Provided that where the capital goods are sent directly to a job worker, the period of three years shall be counted from the date of receipt of capital goods by the job worker.

(7) Nothing contained in sub-section (3) or sub-section (6) shall apply to moulds and dies, jigs and fixtures, or tools sent out to a job worker for job work.
Explanation. - For the purpose of this section, “principal” means the person referred to in section 143.

20. Manner of distribution of credit by Input Service Distributor. - (1) The Input Service Distributor shall distribute the credit of State tax as State tax or integrated tax and integrated tax as integrated tax or State tax, by way of issue of document containing the amount of input tax credit being distributed in such manner as may be prescribed.

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

(a) the credit can be distributed to the recipients of credit against a document containing such details as may be prescribed;

(b) the amount of the credit distributed shall not exceed the amount of credit available for distribution;

(c) the credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient;

(d) the credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such input service is attributable and which are operational in the current year, during the said relevant period;

(e) the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period.

Explanation.—For the purposes of this section,—

(a) the “relevant period” shall be—

(i) if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or

(ii) if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed;

(b) the expression “recipient of credit” means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor;
(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.

21. Manner of recovery of credit distributed in excess. Where the Input Service Distributor distributes the credit in contravention of the provisions contained in section 20 resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from such recipients along with interest, and the provisions of section 73 or section 74, as the case may be, shall, mutatis mutandis, apply for determination of amount to be recovered.

CHAPTER VI
REGISTRATION

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.

(2) Every person who, on the day immediately preceding the appointed day, is registered or holds a license under an existing law, shall be liable to be registered under this Act with effect from the appointed day.

(3) Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.

(4) Notwithstanding anything contained in sub-sections (1) and (3), in a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, demerger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court or Tribunal.

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.

23. Persons not liable for registration.- (1) The following persons shall not be liable to registration, namely:

(a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;

(b) an agriculturist, to the extent of supply of produce out of cultivation of land.

(2) The Government may, on the recommendations of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.

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

(i) persons making any inter-State taxable supply;

(ii) casual taxable persons making taxable supply;

(iii) persons who are required to pay tax under reverse charge;

(iv) persons who are required to pay tax under sub-section (5) of section 5;

(v) non-resident taxable persons making taxable supply;

(vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;

(vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;

(viii) Input Service Distributor, whether or not separately registered under this Act;

(ix) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 32;

(x) every electronic commerce operator;

(xi) every person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person; and

(xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

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.

(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.

(3) A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.

(4) A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.

(5) Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act.

(6) Every person shall have a Permanent Account Number issued under the Income-tax Act, 1961 (Central Act 43 of 1961) in order to be eligible for grant of registration:

Provided that a person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration.

(7) Notwithstanding anything contained in sub-section (6), a non-resident taxable person may be granted registration under sub-section (1) on the basis of such other documents as may be prescribed.

(8) Where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action which may be taken under this Act or under any other law for the time being in force, proceed to register such person in such manner as may be prescribed.

(9) Notwithstanding anything contained in sub-section (1),—

(a) any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (Central Act 46 of 1947), Consulate or Embassy of foreign countries; and

(b) any other person or class of persons, as may be notified by the Commissioner,

shall be granted a Unique Identity Number in such manner and for such purposes, including refund of taxes on the notified supplies of goods or services or both received by them, as may be prescribed.

(10) The registration or the Unique Identity Number shall be granted or rejected after due verification in such manner and within such period as may be prescribed.

(11) A certificate of registration shall be issued in such form and with effect from such date as may be prescribed.
(12) A registration or a Unique Identity Number shall be deemed to have been granted after the expiry of the period prescribed under sub-section (10), if no deficiency has been communicated to the applicant within that period.

26. Deemed registration.—(1) The grant of registration or the Unique Identity Number under the Central Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within the time specified in sub-section (10) of section 25.

(2) Notwithstanding anything contained in sub-section (10) of section 25, any rejection of application for registration or the Unique Identity Number under the Central Goods and Services Tax Act shall be deemed to be a rejection of application for registration under this Act.

27. Special provisions relating to casual taxable person and non-resident taxable person.—(1) The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for the period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier and such person shall make taxable supplies only after the instance of the certificate of registration:

Provided that the proper officer may, on sufficient cause being shown by the said taxable person, extend the said period of ninety days by a further period not exceeding ninety days.

(2) A casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under sub-section (1) of section 25, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought:

Provided that any extension of time is sought under sub-section (1), such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.

(3) The amount deposited under sub-section (2) shall be credited to the electronic cash ledger of such person and shall be utilised in the manner provided under section 49.

28. Amendment of registration.—(1) Every registered person and a person to whom a Unique Identity Number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, in such form and manner and within such period as may be prescribed.

(2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, approve or reject amendments in the registration particulars in such manner and within such period as may be prescribed:

Provided that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed:

Provided further that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.
(3) Any rejection or approval of amendments under the Central Goods and Services Tax Act shall be deemed to be a rejection or approval under this Act.

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,—

(a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of, or

(b) there is any change in the constitution of the business; or

(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,—

(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or

(e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

(3) The cancellation of registration under this section shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

(4) The cancellation of registration under the Central Goods and Services Tax Act shall be deemed to be a cancellation of registration under this Act.

(5) Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be
prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher.

(6) The amount payable under sub-section (5) shall be calculated in such manner as may be prescribed.

30. Revocation of cancellation of registration.- (1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) The revocation of cancellation of registration under the Central Goods and Services Tax Act shall be deemed to be a revocation of cancellation of registration under this Act.

CHAPTER- VII
TAX INVOICE, CREDIT AND DEBIT NOTES

31. Tax invoice.- (1) A registered person supplying taxable goods shall, before or at the time of,—

(a) removal of goods for supply to the recipient, where the supply involves movement of goods; or

(b) delivery of goods or making available thereof to the recipient, in any other case,

issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed:

Provided that the Government may, on the recommendations of the Council, by notification, specify the categories of goods or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed.

(2) A registered person supplying taxable services shall, before or after the provision of service but within a prescribed period, issue a tax invoice, showing the description, value, tax charged thereon and such other particulars as may be prescribed:

Provided that the Government may, on the recommendations of the Council, by notification and subject to such conditions as may be mentioned therein, specify the categories of services in respect of which—

(a) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(b) tax invoice may not be issued.
(3) Notwithstanding anything contained in sub-sections (1) and (2)——

(a) a registered person may, within one month from the date of issuance of certificate of registration and in such manner as may be prescribed, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him;

(b) a registered person may not issue a tax invoice if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;

(c) a registered person supplying exempted goods or services or both or paying tax under the provisions of section 16 shall issue, instead of a tax invoice, a bill of supply containing such particulars and in such manner as may be prescribed:

Provided that the registered person may not issue a bill of supply if the value of the goods or services or both supplied is less than two hundred rupees subject to such conditions and in such manner as may be prescribed;

(d) a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;

(e) where, on receipt of advance payment with respect to any supply of goods or services or both the registered person issues a receipt voucher, but subsequently no supply is made and no tax invoice is issued in pursuance thereof, the said registered person may issue to the person who had made the payment, a refund voucher against such payment;

(f) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both;

(g) a registered person who is liable to pay tax under sub-section (3) or sub-section (4) of section 9 shall issue a payment voucher at the time of making payment to the supplier.

(4) In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or, as the case may be, each such payment is received.

(5) Subject to the provisions of clause (d) of sub-section (3), in case of continuous supply of services,—

(a) where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment;
(b) where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment;

(c) where the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event.

(6) In a case where the supply of services ceases under a contract before the completion of the supply, the invoice shall be issued at the time when the supply ceases and such invoice shall be issued to the extent of the supply made before such cessation.

(7) Notwithstanding anything contained in sub-section (1), where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued before or at the time of supply or six months from the date of removal, whichever is earlier.

_Explanation._—For the purposes of this section, the expression "tax invoice" shall include any revised invoice issued by the supplier in respect of a supply made earlier.

32. _Prohibition of unauthorised collection of tax._—(1) A person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under this Act.

(2) No registered person shall collect tax except in accordance with the provisions of this Act or the rules made thereunder.

33. _Amount of tax to be indicated in tax invoice and other documents._—Notwithstanding anything contained in this Act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which shall form part of the price at which such supply is made.

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.

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

_Provided_ that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

(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.

(4) Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued and the tax liability shall be adjusted in such manner as may be prescribed.

Explanation.—— For the purposes of this Act, the expression "debit note" shall include a supplementary invoice.

CHAPTER VIII
ACCOUNTS AND RECORDS

35. Accounts and other records.—(1) Every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—
(a) production or manufacture of goods;
(b) inward and outward supply of goods or services or both;
(c) stock of goods;
(d) input tax credit availed;
(e) output tax payable and paid; and
(f) such other particulars as may be prescribed.

Provided that where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business:

Provided further that the registered person may keep and maintain such accounts and other particulars in electronic form in such manner as may be prescribed.

(2) Every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consignor, consignee and other relevant details of the goods in such manner as may be prescribed.

(3) The Commissioner may notify a class of taxable persons to maintain additional accounts or documents for such purpose as may be specified therein.

(4) Where the Commissioner considers that any class of taxable persons is not in a position to keep and maintain accounts in accordance with the provisions of this section, he may, for reasons to be recorded in writing, permit such class of taxable persons to maintain accounts in such manner as may be prescribed.

(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.
(6) Subject to the provisions of clause (h) of sub-section (5) of section 17, where the registered person fails to account for the goods or services or both in accordance with the provisions of sub-section (1), the proper officer shall determine the amount of tax payable on the goods or services or both that are not accounted for, as if such goods or services or both had been supplied by such person and the provisions of section 73 or section 74, as the case may be, shall, mutatis mutandis, apply for determination of such tax.

36. **Period of retention of accounts.**—Every registered person required to keep and maintain books of account or other records in accordance with the provisions of sub-section (1) of section 35 shall retain them until the expiry of seventy two months from the due date of furnishing of annual return for the year pertaining to such accounts and records:

*Provided* that a registered person, who is a party to an appeal or revision or any other proceedings before any Appellate Authority or Revisional Authority or Appellate Tribunal or court, whether filed by him or by the Commissioner, or is under investigation for an offence under Chapter XIX, shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceedings or investigation for a period of one year after final disposal of such appeal or revision or proceedings or investigation, or for the period specified above, whichever is later.

## CHAPTER- IX

### RETURNS

37. **Furnishing details of outward supplies.**—(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed:

*Provided* that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:

*Provided further* that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

*Provided also* that any extension of time limit notified by the Commissioner of central tax shall be deemed to be notified by the Commissioner.

(2) Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of Input Service Distributor under sub-section (4) of section 38, shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day, of the month succeeding the tax period and the details furnished by him under sub-section (1) shall stand amended accordingly.

(3) Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or
section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

Explanation.—For the purposes of this Chapter, the expression "details of outward supplies" shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period.

38. Furnishing details of inward supplies.—(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 verify, validate, modify or delete, if required, the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 37 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37.

(2) 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 furnish, electronically, the details of inward supplies of taxable goods or services or both, including inward supplies of goods or services or both on which the tax is payable on reverse charge basis under this Act and inward supplies of goods or services or both taxable under the Integrated Goods and Services Tax Act or on which integrated goods and services tax is payable under section 3 of the Customs Tariff Act, 1975 (Central Act 51 of 1975), and credit or debit notes received in respect of such supplies during a tax period after the tenth day but on or before the fifteenth day of the month succeeding the tax period in such form and manner as may be prescribed:

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of central tax shall be deemed to be notified by the Commissioner.

(3) The details of supplies modified, deleted or included by the recipient and furnished under sub-section (2) shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.

(4) The details of supplies modified, deleted or included by the recipient in the return furnished under sub-section (2) or sub-section (4) of section 39 shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.

(5) Any registered person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in
case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (2) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

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.

(2) A registered person paying tax under the provisions of section 10 shall, for each quarter or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable and tax paid within eighteen days after the end of such quarter.

(3) Every registered person required to deduct tax at source under the provisions of section 51 shall furnish, in such form and manner as may be prescribed, a return, electronically, for the month in which such deductions have been made within ten days after the end of such month.

(4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.

(5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within twenty days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.

(6) The Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the returns under this section for such class of registered persons as may be specified therein:

Provided that any extension of time limit notified by the Commissioner of central tax shall be deemed to be notified by the Commissioner.

(7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (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.

(8) Every registered person who is required to furnish a return under sub-section (1) or sub-section (2) shall furnish a return for every tax period whether or not any supplies of goods or services or both have been made during such tax period.

(9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) sub-section (3) or
sub-section (4) or sub-section (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.

(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.

40. First Return.- Every registered person who has made outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted shall declare the same in the first return furnished by him after grant of registration.

41. Claim of input tax credit and provisional acceptance thereof.- (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.

(2) The credit referred to in sub-section (1) shall be utilised only for payment of self-assessed output tax as per the return referred to in the said sub-section.

42. Matching, reversal and reclaim of input tax credit.- (1) The details of every inward supply furnished by a registered person (hereafter in this section referred to as the "recipient") for a tax period shall, in such manner and within such time as may be prescribed, be matched—

(a) with the corresponding details of outward supply furnished by the corresponding registered person (hereafter in this section referred to as the "supplier") in his valid return for the same tax period or any preceding tax period;

(b) with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 (Central Act 51 of 1975) in respect of goods imported by him; and

(c) for duplication of claims of input tax credit.

(2) The claim of input tax credit in respect of invoices or debit notes relating to inward supply that match with the details of corresponding outward supply or with the integrated goods and services tax paid under section 3 of the Customs Tariff Act, 1975 (Central Act 51 of 1975) in respect of goods imported by him shall be finally accepted and such acceptance shall be communicated, in such manner as may be prescribed, to the recipient.

(3) Where the input tax credit claimed by a recipient in respect of an inward supply is in excess of the tax declared by the supplier for the same supply or the outward supply is not declared by the supplier in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.

(4) The duplication of claims of input tax credit shall be communicated to the recipient in such manner as may be prescribed.
(5) The amount in respect of which any discrepancy is communicated under sub-section (3) and which is not rectified by the supplier in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the recipient, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.

(6) The amount claimed as input tax credit that is found to be in excess on account of duplication of claims shall be added to the output tax liability of the recipient in his return for the month in which the duplication is communicated.

(7) The recipient shall be eligible to reduce, from his output tax liability, the amount added under sub-section (5), if the supplier declares the details of the invoice or debit note in his valid return within the time specified in sub-section (9) of section 39.

(8) A recipient in whose output tax liability any amount has been added under sub-section (5) or sub-section (6), shall be liable to pay interest at the rate specified under sub-section (1) of section 50 on the amount so added from the date of availing of credit till the corresponding additions are made under the said sub-sections.

(9) Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the recipient by crediting the amount in the corresponding head of his electronic cash ledger in such manner as may be prescribed:

Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the supplier.

(10) The amount reduced from the output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the recipient in his return for the month in which such contravention takes place and such recipient shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 50.

43. Matching, reversal and reclaim of reduction in output tax liability:

(1) The details of every credit note relating to outward supply furnished by a registered person (hereafter in this section referred to as the "supplier") for a tax period shall, in such manner and within such time as may be prescribed, be matched:

(a) with the corresponding reduction in the claim for input tax credit by the corresponding registered person (hereafter in this section referred to as the "recipient") in his valid return for the same tax period or any subsequent tax period; and

(b) for duplication of claims for reduction in output tax liability.

(2) The claim for reduction in output tax liability by the supplier that matches with the corresponding reduction in the claim for input tax credit by the recipient shall be finally accepted and communicated, in such manner as may be prescribed, to the supplier.

(3) Where the reduction of output tax liability in respect of outward supplies exceeds the corresponding reduction in the claim for input tax credit or the corresponding credit note is not declared by the recipient in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.
(4) The duplication of claims for reduction in output tax liability shall be communicated to the supplier in such manner as may be prescribed.

(5) The amount in respect of which any discrepancy is communicated under sub-section (3) and which is not rectified by the recipient in his valid return for the month in which discrepancy is communicated shall be added to the output tax liability of the supplier, in such manner as may be prescribed, in his return for the month succeeding the month in which the discrepancy is communicated.

(6) The amount in respect of any reduction in output tax liability that is found to be on account of duplication of claims shall be added to the output tax liability of the supplier in his return for the month in which such duplication is communicated.

(7) The supplier shall be eligible to reduce, from his output tax liability, the amount added under sub-section (5) if the recipient declares the details of the credit note in his valid return within the time specified in sub-section (9) of section 39.

(8) A supplier in whose output tax liability any amount has been added under sub-section (5) or sub-section (6), shall be liable to pay interest at the rate specified under sub-section (1) of section 50 in respect of the amount so added from the date of such claim for reduction in the output tax liability till the corresponding additions are made under the said sub-sections.

(9) Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the supplier by crediting the amount in the corresponding head of his electronic cash ledger in such manner as may be prescribed.

Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the recipient.

(10) The amount reduced from output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the supplier in his return for the month in which such contravention takes place and such supplier shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 50.

44. Annual return.- (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.

(2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

45. Final return.- Every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish a final return within three months of the date of cancellation or date of order of cancellation, whichever is later, in such form and manner as may be prescribed.
46. Notice to return defaulters. Where a registered person fails to furnish a return under section 39 or section 44 or section 45, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.

47. Levy of late fee. (1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State.

48. Goods and services tax practitioners. (1) The manner of approval of goods and services tax practitioners, their eligibility conditions, duties and obligations, manner of removal and other conditions relevant for their functioning shall be such as may be prescribed.

(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.

(3) Notwithstanding anything contained in sub-section (2), the responsibility for correctness of any particulars furnished in the return or other details filed by the goods and services tax practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.

CHAPTER-X
PAYMENT OF TAX

49. Payment of tax, interest, penalty and other amounts. (1) Every deposit made towards tax, interest, penalty, fee or any other amount by a person by internet banking or by using credit or debit cards or National Electronic Fund Transfer or Real Time Gross Settlement or by such other mode and subject to such conditions and restrictions as may be prescribed, shall be credited to the electronic cash ledger of such person to be maintained in such manner as may be prescribed.

(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.

(3) The amount available in the electronic cash ledger may be used for making any payment towards tax, interest, penalty, fees or any other amount payable under the provisions of this Act or the rules made thereunder in such manner and subject to such conditions and within such time as may be prescribed.

(4) The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and within such time as may be prescribed.
(5) The amount of input tax credits available in the electronic credit ledger of the registered person on account of—

(a) integrated tax shall first be utilised towards payment of integrated tax and the amount remaining, if any, may be utilised towards the payment of central tax and State tax, or as the case may be, Union territory tax, in that order;

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

(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;

(e) the central tax shall not be utilised towards payment of State tax or Union territory tax; and

(f) the State tax or Union territory tax shall not be utilised towards payment of central tax.

(6) The balance in the electronic cash ledger or electronic credit ledger after payment of tax, interest, penalty, fee or any other amount payable under this Act or the rules made thereunder may be refunded in accordance with the provisions of section 54.

(7) All liabilities of a taxable person under this Act shall be recorded and maintained in an electronic liability register in such manner as may be prescribed.

(8) Every taxable person shall discharge his tax and other dues under this Act or the rules made thereunder in the following order, namely—

(a) self-assessed tax, and other dues related to returns of previous tax periods;

(b) self-assessed tax, and other dues related to the return of the current tax period;

(c) any other amount payable under this Act or the rules made thereunder including the demand determined under section 73 or section 74.

(9) Every person who has paid the tax on goods or services or both under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such tax to the recipient of such goods or services or both.

**Explanation.**—For the purposes of this section,

(a) the date of credit is the account of the Government in the authorised bank shall be deemed to be the date of deposit in the electronic cash ledger;

(b) the expression—

(i) “tax dues” means the tax payable under this Act and does not include interest, fee and penalty, and
(ii) "other dues" means interest, penalty, fee or any other amount payable under this Act or the rules made thereunder.

50. Interest on delayed payment of tax.- (1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council.

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council.

51. Tax deduction at source.- (1) Notwithstanding anything to the contrary contained in this Act, the Government may mandate,-

(a) a department or establishment of the Central Government or State Government; or
(b) local authority; or
(c) Governmental agencies; or
(d) such persons or category of persons as may be notified by the Government on the recommendations of the Council,

(hereafter in this section referred to as "the deductor"), to deduct tax at the rate of one per cent. from the payment made or credited to the supplier (hereafter in this section referred to as "the deductee") of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees:

Provided that no deduction shall be made if the location of the supplier and the place of supply is in a State or Union territory which is different from the State or, as the case may be, Union territory of registration of the recipient.

Explanation.—For the purpose of deduction of tax specified above, the value of supply shall be taken as the amount excluding the central tax, State tax, integrated tax and cess indicated in the invoice.

(2) The amount deducted as tax under this section shall be paid to the Government by the deductor within ten days after the end of the month in which such deduction is made, in such manner as may be prescribed.

(3) The deductor shall furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and such other particulars in such manner as may be prescribed.

(4) If any deductor fails to furnish to the deductee the certificate, after deducting the tax at source, within five days of crediting the amount so deducted to the Government, the deductor shall pay, by way of a late fee, a sum of one hundred
rupees per day from the day after the expiry of such five day period until the failure is rectified, subject to a maximum amount of five thousand rupees.

(5) The deductee shall claim credit, in his electronic cash ledger, of the tax deducted and reflected in the return of the deductor furnished under sub-section (3) of section 39, in such manner as may be prescribed.

(6) If any deductor fails to pay to the Government the amount deducted as tax under sub-section (1), he shall pay interest in accordance with the provisions of sub-section (1) of section 50, in addition to the amount of tax deducted.

(7) The determination of the amount in default under this section shall be made in the manner specified in section 73 or section 74.

(8) The refund to the deductor or the deductee arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 54.

Provided that no refund to the deductor shall be granted, if the amount deducted has been credited to the electronic cash ledger of the deductee.

52. Collection of tax at source.- (1) Notwithstanding anything to the contrary contained in this Act, every electronic commerce operator (hereafter in this section referred to as the "operator"), not being an agent, shall collect an amount calculated at such rate not exceeding one per cent., as may be notified by the Government on the recommendations of the Council, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.

Explanation.—For the purposes of this sub-section, the expression "net value of taxable supplies" shall mean the aggregate value of taxable supplies of goods or services or both, other than services notified under sub-section (5) of section 9, made during any month by all registered persons through the operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month.

(2) The power to collect the amount specified in sub-section (1) shall be without prejudice to any other mode of recovery from the operator.

(3) The amount collected under sub-section (1) shall be paid to the Government by the operator within ten days after the end of the month in which such collection is made, in such manner as may be prescribed.

(4) Every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month.

(5) Every operator who collects the amount specified in sub-section (1) shall furnish an annual statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under the said sub-section during the financial year, in such form and manner as may be prescribed, before the thirty first day of December following the end of such financial year.

(6) If any operator after furnishing a statement under sub-section (4) 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 statement to be furnished for the month during which such omission or incorrect particulars are noticed, subject to payment of interest, as specified in sub-section (1) of section 50.

Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of statement for the month of September following the end of the financial year or the actual date of furnishing of the relevant annual statement, whichever is earlier.

(7) The supplier who has supplied the goods or services or both through the operator shall claim credit, in his electronic cash ledger, of the amount collected and reflected in the statement of the operator furnished under sub-section (4), in such manner as may be prescribed.

(8) The details of supplies furnished by every operator under sub-section (4) shall be matched with the corresponding details of outward supplies furnished by the concerned supplier registered under this Act in such manner and within such time as may be prescribed.

(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.

(10) The amount in respect of which any discrepancy is communicated under sub-section (9) and which is not rectified by the supplier in his valid return or the operator in his statement for the month in which discrepancy is communicated, shall be added to the output tax liability of the said supplier, where the value of outward supplies furnished by the operator is more than the value of outward supplies furnished by the supplier, in his return for the month succeeding the month in which the discrepancy is communicated in such manner as may be prescribed.

(11) The concerned supplier, in whose output tax liability any amount has been added under sub-section (10), shall pay the tax payable in respect of such supply along with interest, at the rate specified under sub-section (1) of section 50 on the amount so added from the date such tax was due till the date of its payment.

(12) Any authority not below the rank of Deputy Commissioner may serve a notice, either before or during the course of any proceedings under this Act, requiring the operator to furnish such details relating to—

(a) supplies of goods or services or both effected through such operator during any period; or

(b) stock of goods held by the suppliers making supplies through such operator in the godowns or warehouses, by whatever name called, managed by such operator and declared as additional places of business by such suppliers,

as may be specified in the notice.

(13) Every operator on whom a notice has been served under sub-section (12) shall furnish the required information within fifteen working days of the date of service of such notice.

(14) Any person who fails to furnish the information required by the notice served under sub-section (12) shall, without prejudice to any action that may be
taken under section 122, be liable to a penalty which may extend to twenty-five thousand rupees.

Explanation.— For the purposes of this section, the expression "concerned supplier" shall mean the supplier of goods or services or both making supplies through the operator.

53. Transfer of input tax credit.— On utilisation of input tax credit availed under this Act for payment of tax dues under the Integrated Goods and Services Tax Act in accordance with the provisions of sub-section (5) of section 49, as reflected in the valid return furnished under sub-section (1) of section 39, the amount collected as State tax shall stand reduced by an amount equal to such credit so utilised and the State Government shall transfer an amount equal to the amount so reduced from the State tax account to the integrated tax account in such manner and within such time as may be prescribed.

CHAPTER XI

REFUNDS

54. Refund of tax.— (1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:

Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in the return furnished under section 39 in such manner as may be prescribed.

(2) A specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (Central Act 46 of 1947), Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received.

(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period:

Provided that no refund of unutilised input tax credit shall be allowed in cases other than—

(i) zero-rated supplies made without payment of tax;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:
Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both claims refund of the integrated tax paid on such supplies.

(4) The application shall be accompanied by—

(a) such documentary evidence as may be prescribed to establish that a refund is due to the applicant; and

(b) such documentary or other evidence (including the documents referred to in section 33) as the applicant may furnish to establish that the amount of tax and interest, if any, paid on such tax or any other amount paid in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such tax and interest had not been passed on to any other person:

Provided that where the amount claimed as refund is less than two lakh rupees, it shall not be necessary for the applicant to furnish any documentary and other evidences but he may file a declaration, based on the documentary or other evidences available with him, certifying that the incidence of such tax and interest had not been passed on to any other person.

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.

(6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as may be notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety per cent. of the total amount so claimed, excluding the amount of input tax credit provisionally accepted, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.

(7) The proper officer shall issue the order under sub-section (5) within sixty days from the date of receipt of application complete in all respects.

(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;

(b) refund of unutilised input tax credit under sub-section (3);

(c) refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued;

(d) refund of tax in pursuance of section 77;

(e) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or
(9) Notwithstanding anything to the contrary contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provisions of this Act or the rules made thereunder or in any other law for the time being in force, no refund shall be made except in accordance with the provisions of sub-section (8).

(10) Where any refund is due under sub-section (3) to a registered person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any court, Tribunal or Appellate Authority by the specified date, the proper officer may—

(a) withhold payment of refund due until the said person has furnished the return or paid the tax, interest or penalty, as the case may be;

(b) deduct from the refund due, any tax, interest, penalty, fee or any other amount which the taxable person is liable to pay but which remains unpaid under this Act or under the existing law.

Explanation.—For the purposes of this sub-section, the expression “specified date” shall mean the last date for filing an appeal under this Act.

(11) Where an order giving rise to a refund is the subject matter of an appeal or further proceedings or where any other proceedings under this Act is pending and the Commissioner is of the opinion that grant of such refund is likely to adversely affect the revenue in the said appeal or other proceedings on account of malfeasance or fraud committed, he may, after giving the taxable person an opportunity of being heard, withhold the refund till such time as he may determine.

(12) Where a refund is withheld under sub-section (11), the taxable person shall, notwithstanding anything contained in section 56, be entitled to interest at such rate not exceeding six per cent. as may be notified on the recommendations of the Council, if as a result of the appeal or further proceedings he becomes entitled to refund.

(13) Notwithstanding anything to the contrary contained in this section, the amount of advance tax deposited by a casual taxable person or a non-resident taxable person under sub-section (2) of section 27, shall not be refunded unless such person has, in respect of the entire period for which the certificate of registration granted to him had remained in force, furnished all the returns required under section 39.

(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 sub-section (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 is 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 arises;

(f) in the case where tax is paid provisionally under this Act or the rules made thereunder, the date of adjustment of tax after the final assessment thereof;

(g) in the case of a person, other than the supplier, the date of receipt of goods or services or both by such person; and

(h) in any other case, the date of payment of tax.

55. Refund in certain cases.— The Government may, on the recommendations of the Council, by notification, specify any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (Central Act 46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them.
56. Interest on delayed refunds.- If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate not exceeding six per cent. as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax:

Provided that where any claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order, interest at such rate not exceeding nine per cent. as may be notified by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application till the date of refund.

Explanation.—For the purposes of this section, where any order of refund is made by an Appellate Authority, Appellate Tribunal or any court against an order of the proper officer under sub-section (5) of section 54, the order passed by the Appellate Authority, Appellate Tribunal or by the court shall be deemed to be an order passed under the said sub-section (5).

57. Consumer Welfare Fund.- The Government shall constitute a Fund, to be called the Consumer Welfare Fund and there shall be credited to the Fund,—

(a) the amount referred to in sub-section (5) of section 54;

(b) any income from investment of the amount credited to the Fund;

and

(c) such other monies received by it,

in such manner as may be prescribed.

58. Utilisation of Fund.- (1) All sums credited to the Fund shall be utilised by the Government for the welfare of the consumers in such manner as may be prescribed.

(2) The Government or the authority specified by it shall maintain proper and separate account and other relevant records in relation to the Fund and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Comptroller and Auditor General of India.

CHAPTER- XII

ASSESSMENT

59. Self-assessment.- Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.

60. Provisional assessment.- (1) Subject to the provisions of sub-section (2), where the taxable person is unable to determine the value of goods or services or both or determine the rate of tax applicable thereto, he may request the proper officer in writing giving reasons for payment of tax on a provisional basis and the
proper officer shall pass an order, within a period not later than ninety days from
the date of receipt of such request, allowing payment of tax on provisional basis at
such rate or on such value as may be specified by him.

(2) The payment of tax on provisional basis may be allowed, if the taxable
person executes a bond in such form as may be prescribed, and with such surety
or security as the proper officer may deem fit, binding the taxable person for
payment of the difference between the amount of tax as may be finally assessed
and the amount of tax provisionally assessed.

(3) The proper officer shall, within a period not exceeding six months from
the date of the communication of the order issued under sub-section (1), pass the
final assessment order after taking into account such information as may be
required for finalising the assessment:

Provided that the period specified in this sub-section may, on sufficient
cause being shown and for reasons to be recorded in writing, be extended by the
Joint Commissioner or Additional Commissioner for a further period not exceeding
six months and by the Commissioner for such further period not exceeding four
years.

(4) The registered person shall be liable to pay interest on any tax payable on
the supply of goods or services or both under provisional assessment but not paid
on the due date specified under sub-section (7) of section 39 or the rules made
thereunder, at the rate specified under sub-section (1) of section 50, from the first
day after the due date of payment of tax in respect of the said supply of goods or
services or both till the date of actual payment, whether such amount is paid before
or after the issuance of order for final assessment.

(5) Where the registered person is entitled to a refund consequent to the
order of final assessment under sub-section (3), subject to the provisions of sub-
section (8) of section 54, interest shall be paid on such refund as provided in
section 56.

61. Scrutiny of returns.- (1) The proper officer may scrutinize the
return and related particulars furnished by the registered person to verify the
correctness of the return and inform him of the discrepancies noticed, if any, in
such manner as may be prescribed and seek his explanation thereto.

(2) In case the explanation is found acceptable, the registered person shall
be informed accordingly and no further action shall be taken in this regard.

(3) In case no satisfactory explanation is furnished within a period of thirty
days of being informed by the proper officer or such further period as may be
permitted by him or where the registered person, after accepting the discrepancies,
fails to take the corrective measure in his return for the month in which the
discrepancy is accepted, the proper officer may initiate appropriate action including
those under section 65 or section 66 or section 67, or proceed to determine the tax
and other dues under section 73 or section 74.

62. Assessment of non-filers of returns.- (1) Notwithstanding anything to
the contrary contained in section 73 or section 74, where a registered person fails
to furnish the return under section 39 or section 45, even after the service of a
notice under section 46, the proper officer may proceed to assess the tax liability of
the said person to the best of his judgement taking into account all the relevant
material which is available or which he has gathered and issue an assessment
order within a period of five years from the date specified under section 44 for
furnishing of the annual return for the financial year to which the tax not paid relates.

2) Where the registered person furnishes a valid return within thirty days of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.

63. Assessment of unregistered persons.- Notwithstanding anything to the contrary contained in section 73 or section 74, where a taxable person fails to obtain registration even though liable to do so or whose registration has been cancelled under sub-section (2) of section 29 but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgment for the relevant tax periods and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates:

Provided that no such assessment order shall be passed without giving the person an opportunity of being heard.

64. Summary assessment in certain special cases.- (1) The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional Commissioner or Joint Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue:

Provided that where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this section.

2) On an application made by the taxable person within thirty days from the date of receipt of order passed under sub-section (1) or on his own motion, if the Additional Commissioner or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 73 or section 74.

CHAPTER XIII

AUDIT

65. Audit by tax authorities.- (1) The Commissioner or any officer authorised by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed.

(2) The officers referred to in sub-section (1) may conduct audit at the place of business of the registered person or in their office.

(3) The registered person shall be informed by way of a notice not less than fifteen working days prior to the conduct of audit in such manner as may be prescribed.

(4) The audit under sub-section (1) shall be completed within a period of three months from the date of commencement of the audit.
Provided that where the Commissioner is satisfied that audit in respect of such registered person cannot be completed within three months, he may, for the reasons to be recorded in writing, extend the period by a further period not exceeding six months.

Explanation.—For the purposes of this sub-section, the expression "commencement of audit" shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later.

(5) During the course of audit, the authorised officer may require the registered person,—

(i) to afford him the necessary facility to verify the books of account or other documents as he may require;

(ii) to furnish such information as he may require and render assistance for timely completion of the audit.

(6) On conclusion of audit, the proper officer shall, within thirty days, inform the registered person, whose records are audited, about the findings, his rights and obligations and the reasons for such findings.

(7) Where the audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

66. Special audit.—(1) If at any stage of scrutiny, inquiry, investigation or any other proceedings before him, any officer not below the rank of Assistant Commissioner, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or the credit availed is not within the normal limits, he may, with the prior approval of the Commissioner, direct such registered person by a communication in writing to get his records including books of account examined and audited by a chartered accountant or a cost accountant as may be nominated by the Commissioner.

(2) The chartered accountant or cost accountant so nominated shall, within the period of ninety days, submit a report of such audit duly signed and certified by him to the said Assistant Commissioner mentioning therein such other particulars as may be specified.

Provided that the Assistant Commissioner may, on an application made to him in this behalf by the registered person or the chartered accountant or cost accountant or for any material and sufficient reason, extend the said period by a further period of ninety days.

(3) The provisions of sub-section (1) shall have effect notwithstanding that the accounts of the registered person have been audited under any other provisions of this Act or any other law for the time being in force.

(4) The registered person shall be given an opportunity of being heard in respect of any material gathered on the basis of special audit under sub-section (1) which is proposed to be used in any proceedings against him under this Act or the rules made thereunder.
(5) The expenses of the examination and audit of records under sub-section (1), including the remuneration of such chartered accountant or cost accountant, shall be determined and paid by the Commissioner and such determination shall be final.

(6) Where the special audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

CHAPTER XIV
INSPECTION, SEARCH, SEIZURE AND ARREST

67. Power of inspection, search and seizure.—(1) Where the proper officer, not below the rank of Joint Commissioner, has reasons to believe that—

(a) a taxable person has suppressed any transaction relating to supply of goods or services or both or the stock of goods in hand, or has claimed input tax credit in excess of his entitlement under this Act or has indulged in contravention of any of the provisions of this Act or the rules made thereunder to evade tax under this Act; or

(b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act,

he may authorise in writing any other officer of State tax to inspect any places of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.

(2) Where the proper officer, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorise in writing any other officer of State tax to search and seize or may himself search and seize such goods, documents or books or things:

Provided that where it is not practicable to seize any such goods, the proper officer, or any officer authorised by him, may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

Provided further that the documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.

(3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.
(4) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any almirah, electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, almirah, electronic devices, box or receptacle is denied.

(5) The person from whose custody any documents are seized under sub-section (2) shall be entitled to make copies thereof or take extracts therefrom in the presence of an authorised officer at such place and time as such officer may indicate in this behalf except where making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation.

(6) The goods so seized under sub-section (2) shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.

(7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the period of six months may, on sufficient cause being shown, be extended by the proper officer for a further period not exceeding six months.

(8) The Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (2), be disposed of by the proper officer in such manner as may be prescribed.

(9) Where any goods, being goods specified under sub-section (8), have been seized by a proper officer, or any officer authorised by him under sub-section (2), he shall prepare an inventory of such goods in such manner as may be prescribed.

(10) The provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (8) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the word "Commissioner" were substituted.

(11) Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceedings under this Act or the rules made thereunder for prosecution.

(12) The Commissioner or an officer authorised by him may cause purchase of any goods or services or both by any person authorised by him from the business premises of any taxable person, to check the issue of tax invoices or bills of supply by such taxable person, and on return of goods so purchased by such officer, such taxable person or any person in charge of the business premises shall refund the amount so paid towards the goods after cancelling any tax invoice or bill of supply issued earlier.

68. Inspection of goods in movement.- (1) The Government may require the person in charge of a conveyance carrying any consignment of goods of value
exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.

(2) The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.

(3) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

69. Power to arrest.— (1) Where the Commissioner has reasons to believe that a person has committed any offence specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of section 132 which is punishable under clause (i) or (ii) of sub-section (1), or sub-section (2) of the said section, he may, by order, authorise any officer of State tax to arrest such person.

(2) Where a person is arrested under sub-section (1) for an offence specified under sub-section (5) of section 132, the officer authorised to arrest the person shall inform such person of the grounds of arrest and produce him before a Magistrate within twenty-four hours.

(3) Subject to the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974),—

(a) where a person is arrested under sub-section (1) for any offence specified under sub-section (4) of section 132, he shall be admitted to bail or in default of bail, forwarded to the custody of the Magistrate;

(b) in the case of a non-cognizable and bailable offence, the Deputy Commissioner or the Assistant Commissioner shall, for the purpose of releasing an arrested person on bail or otherwise, have the same powers and be subject to the same provisions as an officer-in-charge of a police station.

70. Power to summon persons to give evidence and produce documents.— (1) The proper officer under this Act shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908).

(2) Every such inquiry referred to in sub-section (1) shall be deemed to be a "judicial proceedings" within the meaning of section 193 and section 226 of the Indian Penal Code (Central Act 45 of 1860).

71. Access to business premises.— (1) Any officer under this Act, authorised by the proper officer not below the rank of Joint Commissioner, shall have access to any place of business of a registered person to inspect books of account, documents, computers, computer programs, computer software whether installed in a computer or otherwise and such other things as he may require and which may be available at such place, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.

(2) Every person in charge of place referred to in sub-section (1) shall, on demand, make available to the officer authorised under sub-section (1) or the audit
party deputed by the proper officer or a cost accountant or chartered accountant nominated under section 66—

(i) such records as prepared or maintained by the registered person and declared to the proper officer in such manner as may be prescribed;

(ii) trial balance or its equivalent;

(iii) statement of annual financial accounts, duly audited, wherever required;

(iv) cost audit report, if any, under section 148 of the Companies Act, 2013 (Central Act 18 of 2013);

(v) the income-tax audit report, if any, under section 44AB of the Income-tax Act, 1961 (Central Act 43 of 1961); and

(vi) any other relevant record,

for the scrutiny by the officer or audit party or the chartered accountant or cost accountant within a period not exceeding fifteen working days from the day when such demand is made, or such further period as may be allowed by the said officer or the audit party or the chartered accountant or cost accountant.

72. Officers to assist proper officers.— (1) All officers of Police, Railways, Customs, and those officers engaged in the collection of land revenue, including village officers, officers of central tax and officers of the Union territory tax shall assist the proper officers in the implementation of this Act.

(2) The Government may, by notification, empower and require any other class of officers to assist the proper officers in the implementation of this Act when called upon to do so by the Commissioner.

CHAPTER XV
DEMANDS AND RECOVERY

73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts.— (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short
paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.

(11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.

74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts— (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reasons of fraud, or any wilful misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

(2) The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in sub-section (10) for issuance of order.
(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of statement under sub-section (3) shall be deemed to be service of notice under sub-section (1) of section 73, subject to the condition that the grounds relied upon in the said statement, except the ground of fraud, or any wilful misstatement or suppression of facts to evade tax, for periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty five per cent. of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund.

(11) Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

Explanation 1.— For the purposes of section 73 and this section,—

(i) the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings against all the persons liable to pay penalty
sections 122, 125, 129 and 130 are deemed to be concluded.

**Explanation 2.**—For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.

**75. General provisions relating to determination of tax.**—(1) Where the service of notice or issuance of order is stayed by an order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74, as the case may be.

(2) Where any Appellate Authority or Appellate Tribunal or court concludes that the notice issued under sub-section (1) of section 74 is not sustainable for the reason that the charges of fraud or any willful misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73.

(3) Where any order is required to be issued in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court, such order shall be issued within two years from the date of communication of the said direction.

(4) An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.

(5) The proper officer shall, if sufficient cause is shown by the person chargeable with tax, grant time to the said person and adjourn the hearing for reasons to be recorded in writing:

Provided that no such adjournment shall be granted for more than three times to a person during the proceedings.

(6) The proper officer, in his order, shall set out the relevant facts and the basis of his decision.

(7) The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice.

(8) Where the Appellate Authority or Appellate Tribunal or court modifies the amount of tax determined by the proper officer, the amount of interest and penalty shall stand modified accordingly, taking into account the amount of tax so modified.

(9) The interest on the tax short paid or not paid shall be payable whether or not specified in the order determining the tax liability.

(10) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within three years as provided for in sub-section (10) of section 73 or within five years as provided for in sub-section (10) of section 74.

(11) An issue on which the Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal or the High Court or the Supreme Court against such decision of the Appellate Authority or the
Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Authority and that of the Appellate Tribunal or the date of decision of the Appellate Tribunal and that of the High Court or the date of the decision of the High Court and that of the Supreme Court shall be excluded in computing the period referred to in sub-section (10) of section 73 or sub-section (10) of section 74 where proceedings are initiated by way of issue of a show cause notice under the said sections.

(12) Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79.

(13) Where any penalty is imposed under section 73 or section 74, no penalty for the same act or omission shall be imposed on the same person under any other provision of this Act.

76. Tax collected but not paid to Government.- (1) Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Appellate Tribunal or court or in any other provisions of this Act or the rules made thereunder or any other law for the time being in force, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Government, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not.

(2) Where any amount is required to be paid to the Government under sub-section (1), and which has not been so paid, the proper officer may serve on the person liable to pay such amount a notice requiring him to show cause as to why the said amount as specified in the notice, should not be paid by him to the Government and why a penalty equivalent to the amount specified in the notice should not be imposed on him under the provisions of this Act.

(3) The proper officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (2), determine the amount due from such person and thereupon such person shall pay the amount so determined.

(4) The person referred to in sub-section (1) shall in addition to paying the amount referred to in sub-section (1) or sub-section (3) also be liable to pay interest thereon at the rate specified under section 50 from the date such amount was collected by him to the date such amount is paid by him to the Government.

(5) An opportunity of hearing shall be granted where a request is received in writing from the person to whom the notice was issued to show cause.

(6) The proper officer shall issue an order within one year from the date of issue of the notice.

(7) Where the issuance of order is stayed by an order of the court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of one year.

(8) The proper officer, in his order, shall set out the relevant facts and the basis of his decision.
9) The amount paid to the Government under sub-section (1) or sub-section (3) shall be adjusted against the tax payable, if any, by the person in relation to the supplies referred to in sub-section (1).

10) Where any surplus is left after the adjustment under sub-section (9), the amount of such surplus shall either be credited to the Fund or refunded to the person who has borne the incidence of such amount.

11) The person who has borne the incidence of the amount, may apply for the refund of the same in accordance with the provisions of section 54.

77. Tax wrongfully collected and paid to Central Government or State Government.—(1) A registered person who has paid the central tax and State tax on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid in such manner and subject to such conditions as may be prescribed.

(2) A registered person who has paid integrated tax on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall not be required to pay any interest on the amount of State tax payable.

78. Initiation of recovery proceedings.—Any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person within a period of three months from the date of service of such order failing which recovery proceedings shall be initiated:

Provided that where the proper officer considers it expedient in the interest of revenue, he may, for reasons to be recorded in writing, require the said taxable person to make such payment within such period less than a period of three months as may be specified by him.

79. Recovery of tax.—(1) Where any amount payable by a person to the Government under any of the provisions of this Act or the rules made thereunder is not paid, the proper officer shall proceed to recover the amount by one or more of the following modes, namely—

(a) the proper officer may deduct or may require any other specified officer to deduct the amount so payable from any money owing to such person which may be under the control of the proper officer or such other specified officer;

(b) the proper officer may recover or may require any other specified officer to recover the amount so payable by detaining and selling any goods belonging to such person which are under the control of the proper officer or such other specified officer;

(c) (i) the proper officer may, by a notice in writing, require any other person from whom money is due or may become due to such person or who holds or may subsequently hold money for or on account of such person, to pay to the Government either forthwith upon the money becoming due or being held, or within the time specified in the notice not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money when it is equal to or less than that amount;

(ii) every person to whom the notice is issued under sub-clause (i) shall be bound to comply with such notice, and in particular,
where any such notice is issued to a post office, banking company or an insurer, it shall not be necessary to produce any pass book, deposit receipt, policy or any other document for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary;

(iii) in case the person to whom a notice under sub-clause (i) has been issued, fails to make the payment in pursuance thereof to the Government, he shall be deemed to be a defaulter in respect of the amount specified in the notice and all the consequences of this Act or the rules made thereunder shall follow;

(iv) the officer issuing a notice under sub-clause (i) may, at any time, amend or revoke such notice or extend the time for making any payment in pursuance of the notice;

(v) any person making any payment in compliance with a notice issued under sub-clause (i) shall be deemed to have made the payment under the authority of the person in default and such payment being credited to the Government shall be deemed to constitute a good and sufficient discharge of the liability of such person to the person in default to the extent of the amount specified in the receipt;

(vi) any person discharging any liability to the person in default after service on him of the notice issued under sub-clause (i) shall be personally liable to the Government to the extent of the liability discharged or to the extent of the liability of the person in default for tax, interest and penalty, whichever is less;

(vii) where a person on whom a notice is served under sub-clause (i) proves to the satisfaction of the officer issuing the notice that the money demanded or any part thereof was not due to the person in default or that he did not hold any money for or on account of the person in default, at the time the notice was served on him, nor is the money demanded or any part thereof, likely to become due to the said person or be held for or on account of such person, nothing contained in this section shall be deemed to require the person on whom the notice has been served to pay to the Government any such money or part thereof;

[d] the proper officer may, in accordance with the rules to be made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid; and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus amount, if any, to such person;
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(e) the proper officer may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business or to any officer authorised by the Government and the said Collector or the said officer, on receipt of such certificate, shall proceed to recover from such person the amount specified thereinunder as if it were an arrear of land revenue;

(f) notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), the proper officer may file an application to the appropriate Magistrate and such Magistrate shall proceed to recover from such person the amount specified thereinunder as if it were a fine imposed by him.

(2) Where the terms of any bond or other instrument executed under this Act or any rules or regulations made thereunder provide that any amount due under such instrument may be recovered in the manner laid down in sub-section (1), the amount may, without prejudice to any other mode of recovery, be recovered in accordance with the provisions of that sub-section.

(3) Where any amount of tax, interest or penalty is payable by a person to the Government under any of the provisions of this Act or the rules made thereunder and which remains unpaid, the proper officer of central tax, during the course of recovery of said tax arrears, may recover the amount from the said person as if it were an arrear of central tax and credit the amount so recovered to the account of the Government.

(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.

80. Payment of tax and other amount in instalments.- On an application filed by a taxable person, the Commissioner may, for reasons to be recorded in writing, extend the time for payment or allow payment of any amount due under this Act, other than the amount due as per the liability self-assessed in any return, by such person in monthly instalments not exceeding twenty four, subject to payment of interest under section 50 and subject to such conditions and limitations as may be prescribed:

Provided that where there is default in payment of any one instalment on its due date, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any further notice being served on the person, be liable for recovery.

81. Transfer of property to be void in certain cases.- Where a person, after any amount has become due from him, creates a charge on or parts with the property belonging to him or in his possession by way of sale, mortgage, exchange, or any other mode of transfer whatsoever of any of his properties in favour of any other person with the intention of defrauding the Government revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the said person:

Provided that, such charge or transfer shall not be void if it is made for adequate consideration, in good faith and without notice of the pendency of such proceedings under this Act or without notice of such tax or other sum payable by the said person, or with the previous permission of the proper officer.
82. **Tax to be first charge on property.** Notwithstanding anything to the contrary contained in any law for the time being in force, save as otherwise provided in the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016), any amount payable by a taxable person or any other person on account of tax, interest or penalty which he is liable to pay to the Government shall be a first charge on the property of such taxable person or such person.

83. **Provisional attachment to protect revenue in certain cases.** Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).

84. **Continuation and validation of certain recovery proceedings.** Where any notice of demand in respect of any tax, penalty, interest or any other amount payable under this Act, (hereafter in this section referred to as "Government dues"), is served upon any taxable person or any other person and any appeal or revision application is filed or any other proceedings is initiated in respect of such Government dues, then—

(a) where such Government dues are enhanced in such appeal, revision or other proceedings, the Commissioner shall serve upon the taxable person or any other person another notice of demand in respect of the amount by which such Government dues are enhanced and any recovery proceedings in relation to such Government dues as are covered by the notice of demand served upon him before the disposal of such appeal, revision or other proceedings may, without the service of any fresh notice of demand, be continued from the stage at which such proceedings stood immediately before such disposal;

(b) where such Government dues are reduced in such appeal, revision or in other proceedings—

(i) it shall not be necessary for the Commissioner to serve upon the taxable person a fresh notice of demand;

(ii) the Commissioner shall give intimation of such reduction to him and to the appropriate authority with whom recovery proceedings is pending;

(iii) any recovery proceedings initiated on the basis of the demand served upon him prior to the disposal of such appeal, revision or other proceedings may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal.
CHAPTER XVI
LIABILITY TO PAY IN CERTAIN CASES

85. Liability in case of transfer of business.- (1) Where a taxable person, liable to pay tax under this Act, transfers his business in whole or in part, by sale, gift, lease, leave and licence, hire or in any other manner whatsoever, the taxable person and the person to whom the business is so transferred shall, jointly and severally, be liable wholly or to the extent of such transfer, to pay the tax, interest or any penalty due from the taxable person up to the time of such transfer, whether such tax, interest or penalty has been determined before such transfer, but has remained unpaid or is determined thereafter.

(2) Where the transferee of a business referred to in sub-section (1) carries on such business either in his own name or in some other name, he shall be liable to pay tax on the supply of goods or services or both effected by him with effect from the date of such transfer and shall, if he is a registered person under this Act, apply within the prescribed time for amendment of his certificate of registration.

86. Liability of agent and principal.- Where an agent supplies or receives any taxable goods on behalf of his principal, such agent and his principal shall, jointly and severally, be liable to pay the tax payable on such goods under this Act.

87. Liability in case of amalgamation or merger of companies.- (1) When two or more companies are amalgamated or merged in pursuance of an order of court or of Tribunal or otherwise and the order is to take effect from a date earlier to the date of the order and any two or more of such companies have supplied or received any goods or services or both to or from each other during the period commencing on the date from which the order takes effect till the date of the order, then such transactions of supply and receipt shall be included in the turnover of supply or receipt of the respective companies and they shall be liable to pay tax accordingly.

(2) Notwithstanding anything contained in the said order, for the purposes of this Act, the said two or more companies shall be treated as distinct companies for the period up to the date of the said order and the registration certificates of the said companies shall be cancelled with effect from the date of the said order.

88. Liability in case of company in liquidation.- (1) When any company is being wound up whether under the orders of a court or Tribunal or otherwise, every person appointed as receiver of any assets of a company (hereafter in this section referred to as the "liquidator"), shall, within thirty days after his appointment, give intimation of his appointment to the Commissioner.

(2) The Commissioner shall, after making such inquiry or calling for such information as he may deem fit, notify the liquidator within three months from the date on which he receives intimation of the appointment of the liquidator, the amount which in the opinion of the Commissioner would be sufficient to provide for any tax, interest or penalty which is then, or is likely thereafter to become, payable by the company.

(3) When any private company is wound up and any tax, interest or penalty determined under this Act on the company for any period, whether before or in the course of or after its liquidation, cannot be recovered, then every person who was a director of such company at any time during the period for which the tax was due shall, jointly and severally, be liable for the payment of such tax, interest or
penalty, unless he proves to the satisfaction of the Commissioner that such non-
recovery cannot be attributed to any gross neglect, misfeasance or breach of duty
on his part in relation to the affairs of the company.

89. Liability of directors of private company.-(1) Notwithstanding
anything contained in the Companies Act, 2013 (Central Act 18 of 2013), where any
tax, interest or penalty due from a private company in respect of any supply of
goods or services or both for any period cannot be recovered, then, every person
who was a director of the private company during such period shall, jointly and
severally, be liable for the payment of such tax, interest or penalty unless he proves
that the non-recovery cannot be attributed to any gross neglect, misfeasance or
breach of duty on his part in relation to the affairs of the company.

(2) Where a private company is converted into a public company and the tax,
interest or penalty in respect of any supply of goods or services or both for any
period during which such company was a private company cannot be recovered
before such conversion, then, nothing contained in sub-section (1) shall apply to
any person who was a director of such private company in relation to any tax,
interest or penalty in respect of such supply of goods or services or both of such
private company:

Provided that nothing contained in this sub-section shall apply to any
personal penalty imposed on such director.

90. Liability of partners of firm to pay tax.- Notwithstanding any contract
to the contrary and any other law for the time being in force, where any firm is
liable to pay any tax, interest or penalty under this Act, the firm and each of the
partners of the firm shall, jointly and severally, be liable for such payment:

Provided that where any partner retires from the firm, he or the firm, shall
intimate the date of retirement of the said partner to the Commissioner by a notice
in that behalf in writing and such partner shall be liable to pay tax, interest or
penalty due up to the date of his retirement whether determined or not, on that
date:

Provided further that if no such intimation is given within one month from
the date of retirement, the liability of such partner under the first proviso shall
continue until the date on which such intimation is received by the Commissioner.

91. Liability of guardians, trustees etc.- Where the business in respect of
which any tax, interest or penalty is payable under this Act is carried on by any
guardian, trustee or agent of a minor or other incapacitated person on behalf of
and for the benefit of such minor or other incapacitated person, the tax, interest or
penalty shall be levied upon and recoverable from such guardian, trustee or agent
in like manner and to the same extent as it would be determined and recoverable
from any such minor or other incapacitated person, as if he were a major or
capacitated person and as if he were conducting the business himself, and all the
provisions of this Act or the rules made thereunder shall apply accordingly.

92. Liability of Court of Wards, etc.- Where the estate or any portion of
the estate of a taxable person owning a business in respect of which any tax,
interest or penalty is payable under this Act is under the control of the Court of
Wards, the Administrator General, the Official Trustee or any receiver or manager
(including any person, whatever be his designation, who in fact manages the
business) appointed by or under any order of a court, the tax, interest or penalty
shall be levied upon and be recoverable from such Court of Wards, Administrator
General, Official Trustee, receiver or manager in like manner and to the same
extent as it would be determined and be recoverable from the taxable person as if
he were conducting the business himself, and all the provisions of this Act or the rules made thereunder shall apply accordingly:

93. Special provisions regarding liability to pay tax, interest or penalty in certain cases.—(1) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016), where a person, liable to pay tax, interest or penalty under this Act, dies, then—

(a) if a business carried on by the person is continued after his death by his legal representative or any other person, such legal representative or other person, shall be liable to pay tax, interest or penalty due from such person under this Act; and

(b) if the business carried on by the person is discontinued, whether before or after his death, his legal representative shall be liable to pay, out of the estate of the deceased, to the extent to which the estate is capable of meeting the charge, the tax, interest or penalty due from such person under this Act.

whether such tax, interest or penalty has been determined before his death but has remained unpaid or is determined after his death.

(2) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016), where a taxable person, liable to pay tax, interest or penalty under this Act, is a Hindu Undivided Family or an association of persons and the property of the Hindu Undivided Family or the association of persons is partitioned amongst the various members or groups of members, then, each member or group of members shall, jointly and severally, be liable to pay the tax, interest or penalty due from the taxable person under this Act up to the time of the partition whether such tax, penalty or interest has been determined before partition but has remained unpaid or is determined after the partition.

(3) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016), where a taxable person, liable to pay tax, interest or penalty under this Act, is a firm, and the firm is dissolved, then, every person who was a partner shall, jointly and severally, be liable to pay the tax, interest or penalty due from the firm under this Act up to the time of dissolution whether such tax, interest or penalty has been determined before the dissolution, but has remained unpaid or is determined after dissolution.

(4) Save as otherwise provided in the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016), where a taxable person liable to pay tax, interest or penalty under this Act,—

(a) is the guardian of a ward on whose behalf the business is carried on by the guardian; or

(b) is a trustee who carries on the business under a trust for a beneficiary,

then, if the guardianship or trust is terminated, the ward or the beneficiary shall be liable to pay the tax, interest or penalty due from the taxable person up to the time of the termination of the guardianship or trust, whether such tax, interest or penalty has been determined before the termination of guardianship or trust but has remained unpaid or is determined thereafter.

94. Liability in other cases.—(1) Where a taxable person is a firm or an association of persons or a Hindu Undivided Family and such firm, association or family has discontinued business—
(a) the tax, interest or penalty payable under this Act by such firm, association or family up to the date of such discontinuance may be determined as if no such discontinuance had taken place; and

(b) every person who, at the time of such discontinuance, was a partner of such firm, or a member of such association or family, shall, notwithstanding such discontinuance, jointly and severally, be liable for the payment of tax and interest determined and penalty imposed and payable by such firm, association or family, whether such tax and interest has been determined or penalty imposed prior to or after such discontinuance and subject as aforesaid, the provisions of this Act shall, so far as may be, apply as if every such person or partner or member were himself a taxable person.

(2) Where a change has occurred in the constitution of a firm or an association of persons, the partners of the firm or members of association, as it existed before and as it exists after the reconstitution, shall, without prejudice to the provisions of section 90, jointly and severally, be liable to pay tax, interest or penalty due from such firm or association for any period before its reconstitution.

(3) The provisions of sub-section (1) shall, so far as may be, apply where the taxable person, being a firm or association of persons is dissolved or where the taxable person, being a Hindu Undivided Family, has effected partition with respect to the business carried on by it and accordingly references in that sub-section to discontinuance shall be construed as reference to dissolution or to partition.

Explanation.—For the purposes of this Chapter,—

(i) a “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (Central Act 6 of 2009) shall also be considered as a firm;

(ii) “court” means the District Court, High Court or Supreme Court.

CHAPTER XVII

ADVANCE RULING

95. Definitions.- In this Chapter, unless the context otherwise requires,—

(a) "advance ruling" means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

(b) "Appellate Authority" means the Appellate Authority for Advance Ruling constituted under section 99;

(c) "applicant" means any person registered or desirous of obtaining registration under this Act;

(d) “application” means an application made to the Authority under sub-section (1) of section 97;

(e) "Authority" means the Authority for Advance Ruling, constituted under section 96.
96. Constitution of Authority for Advance Ruling.- (1) The Government shall, by notification, constitute an Authority to be known as the Karnataka Authority for Advance Ruling.

Provided that the Government may, on the recommendation of the Council, notify any Authority located in another State to act as the Authority for the State.

(2) The Authority shall consist of-

(i) one member from amongst the officers of central tax; and

(ii) one member from amongst the officers of State tax,

be appointed by the Central Government and the State Government respectively.

(3) The qualifications, the method of appointment of the members and the terms and conditions of their services shall be such as may be prescribed.

97. Application for advance ruling.- (1) An applicant desiring of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.

(2) The question on which the advance ruling is sought under this Act, shall be in respect of-

(a) classification of any goods or services or both;

(b) applicability of a notification issued under the provisions of this Act;

(c) determination of time and value of supply of goods or services or both;

(d) admissibility of input tax credit of tax paid or deemed to have been paid;

(e) determination of the liability to pay tax on any goods or services or both;

(f) whether applicant is required to be registered;

(g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

98. Procedure on receipt of application.- (1) On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the concerned officer and, if necessary, call upon him to furnish the relevant records:

Provided that where any records have been called for by the Authority in any case, such records shall, as soon as possible, be returned to the said concerned officer.

(2) The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application:

Provided that the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act:

Provided further that no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant:
Provided also that where the application is rejected, the reasons for such rejection shall be specified in the order.

(3) A copy of every order made under sub-section (2) shall be sent to the applicant and to the concerned officer.

(4) Where an application is admitted under sub-section (2), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority and after providing an opportunity of being heard to the applicant or his authorised representative as well as to the concerned officer or his authorised representative, pronounce its advance ruling on the question specified in the application.

(5) Where the members of the Authority differ on any question on which the advance ruling is sought, they shall state the point or points on which they differ and make a reference to the Appellate Authority for hearing and decision on such question.

(6) The Authority shall pronounce its advance ruling in writing within ninety days from the date of receipt of application.

(7) A copy of the advance ruling pronounced by the Authority duly signed by the members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer and the jurisdictional officer after such pronouncement.

99. Constitution of Appellate Authority for Advance Ruling.- The Government shall, by notification, constitute an Authority to be known as Karnataka Appellate Authority for Advance Ruling for Goods and Services Tax for hearing appeals against the advance ruling pronounced by the Advance Ruling Authority consisting of:

(i) the Chief Commissioner of Central tax as designated by the Board; and

(ii) the Commissioner of State tax.

Provided that the Government may, on the recommendations of the Council, notify any Appellate Authority located in another State or Union territory to act as the Appellate Authority for the State.

100. Appeal to the Appellate Authority.- (1) The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.

(2) Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the concerned officer, the jurisdictional officer and the applicant.

Provided that the Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding thirty days.

(3) Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

101. Orders of Appellate Authority.- (1) The Appellate Authority may, after giving the parties to the appeal or reference an opportunity of being heard, pass such order as it thinks fit, confirming or modifying the ruling appealed against: or referred to.
(2) The order referred to in sub-section (1) shall be passed within a period of ninety days from the date of filing of the appeal under section 100 or a reference under sub-section (5) of section 98.

(3) Where the members of the Appellate Authority differ on any point or points referred to in appeal or reference, it shall be deemed that no advance ruling can be issued in respect of the question under the appeal or reference.

(4) A copy of the advance ruling pronounced by the Appellate Authority duly signed by the Members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer, the jurisdictional officer and to the Authority after such pronouncement.

102. Rectification of advance ruling.- The Authority or the Appellate Authority may amend any order passed by it under section 98 or section 101, so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, or the applicant or the appellant within a period of six months from the date of the order:

Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

103. Applicability of advance ruling.- (1) The advance ruling pronounced by the Authority or the Appellate Authority under this Chapter shall be binding only:

(a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;

(b) on the concerned officer or the jurisdictional officer in respect of the applicant.

(2) The advance ruling referred to in sub-section (1) shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

104. Advance ruling to be void in certain circumstances.- (1) Where the Authority or the Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the applicant or the appellant as if such advance ruling had never been made:

Provided that no order shall be passed under this sub-section unless an opportunity of being heard has been given to the applicant or the appellant.

Explanation.—The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded while computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (19) of section 74.

(2) A copy of the order made under sub-section (1) shall be sent to the applicant, the concerned officer and the jurisdictional officer.

105. Powers of Authority and Appellate Authority.- (1) The Authority or the Appellate Authority shall, for the purpose of exercising its powers regarding—
(a) discovery and inspection;
(b) enforcing the attendance of any person and examining him on oath;
(c) issuing commissions and compelling production of books of account
and other records,

have all the powers of a civil court under the Code of Civil Procedure, 1908
(Central Act 5 of 1908).

(2) The Authority or the Appellate Authority shall be deemed to be a civil
court for the purposes of section 195, but not for the purposes of Chapter XXVI of
the Code of Criminal Procedure, 1973 (Central Act 2 of 1974) and every proceeding
before the Authority or the Appellate Authority shall be deemed to be a judicial
proceedings within the meaning of sections 193 and 228, and for the purpose of
section 196 of the Indian Penal Code (Central Act 45 of 1860).

106. Procedure of Authority and Appellate Authority.- The Authority or
the Appellate Authority shall, subject to the provisions of this Chapter, have power
to regulate its own procedure.

CHAPTER-XVIII
APPEALS AND REVISION

107. Appeals to Appellate Authority.- (1) Any person aggrieved by any
decision or order passed under this Act or the Central Goods and Services Tax Act
by an adjudicating authority may appeal to such Appellate Authority as may be
prescribed within three months from the date on which the said decision or order is
communicated to such person.

(2) The Commissioner may, on his own motion, or upon request from the
Commissioner of central tax, call for and examine the record of any proceeding in
which an adjudicating authority has passed any decision or order under this Act or
the Central Goods and Services Tax Act, for the purpose of satisfying himself as to
the legality or propriety of the said decision or order and may, by order, direct any
officer subordinate to him to apply to the Appellate Authority within six months
from the date of communication of the said decision or order for the determination
of such points arising out of the said decision or order as may be specified by the
Commissioner in his order.

(3) Where, in pursuance of an order under sub-section (2), the authorised
officer makes an application to the Appellate Authority, such application shall be
dealt with by the Appellate Authority as if it were an appeal made against the
decision or order of the adjudicating authority and such authorised officer were an
appellant and the provisions of this Act relating to appeals shall apply to such
application.

(4) The Appellate Authority may, if he is satisfied that the appellant was
prevented by sufficient cause from presenting the appeal within the aforesaid
period of three months or six months, as the case may be, allow it to be presented
within a further period of one month.

(5) Every appeal under this section shall be in such form and shall be
verified in such manner as may be prescribed.
(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.

(7) Where the appellant has paid the amount under sub-section (6), the recovery proceedings for the balance amount shall be deemed to be stayed.

(8) The Appellate Authority shall give an opportunity to the appellant of being heard.

(9) The Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(10) The Appellate Authority may, at the time of hearing of an appeal, allow an appellant to add any ground of appeal not specified in the grounds of appeal, if it is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(11) The Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the adjudicating authority that passed the said decision or order:

Provided that an order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater value or reducing the amount of refund or input tax credit shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Appellate Authority is of the opinion that any tax has not been paid or short-paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, no order requiring the appellant to pay such tax or input tax credit shall be passed unless the appellant is given notice to show cause against the proposed order and the order is passed within the time limit specified under section 73 or section 74.

(12) The order of the Appellate Authority disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for such decision.

(13) The Appellate Authority shall, where it is possible to do so, hear and decide every appeal within a period of one year from the date on which it is filed:

Provided that where the issuance of order is stayed by an order of a court or Tribunal, the period of such stay shall be excluded in computing the period of one year.

(14) On disposal of the appeal, the Appellate Authority shall communicate the order passed by it to the appellant, respondent and to the adjudicating authority.
(15) A copy of the order passed by the Appellate Authority shall also be sent to the Commissioner or the authority designated by him in this behalf and the jurisdictional Commissioner of central tax or an authority designated by him in this behalf.

(16) Every order passed under this section shall, subject to the provisions of section 108 or section 113 or section 117 or section 118 be final and binding on the parties.

108. Powers of Revisional Authority.- (1) Subject to the provisions of section 121 and any rules made thereunder, the Revisional Authority may, on his own motion, or upon information received by him or on request from the Commissioner of central tax, call for and examine the record of any proceedings, and if he considers that any decision or order passed under this Act or under the Central Goods and Services Tax Act by any officer subordinate to him is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, whether available at the time of issuance of the said order or not or in consequence of an observation by the Comptroller and Auditor General of India, he may, if necessary, stay the operation of such decision or order for such period as he deems fit and after giving the person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, including enhancing or modifying or annulling the said decision or order.

(2) The Revisional Authority shall not exercise any power under sub-section (1), if—

(a) the order has been subject to an appeal under section 107 or section 112 or section 117 or section 118; or

(b) the period specified under sub-section (2) of section 107 has not yet expired or more than three years have expired after the passing of the decision or order sought to be revised; or

(c) the order has already been taken for revision under this section at an earlier stage; or

(d) the order has been passed in exercise of the powers under sub-section (1):

Provided that the Revisional Authority may pass an order under sub-section (1) on any point which has not been raised and decided in an appeal referred to in clause (a) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or before the expiry of a period of three years referred to in clause (b) of that sub-section, whichever is later.

(3) Every order passed in revision under sub-section (1) shall, subject to the provisions of section 113 or section 117 or section 118, be final and binding on the parties.

(4) If the said decision or order involves an issue on which the Appellate Tribunal or the High Court has given its decision in some other proceedings and an appeal to the High Court or the Supreme Court against such decision of the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Tribunal and the date of the decision of the High Court or the date of the decision of the High Court and the date of the decision of the Supreme Court shall be excluded in computing the period of limitation referred to in clause (b) of sub-section (2) where proceedings for revision have been initiated by way of issue of a notice under this section.
(5) Where the issuance of an order under sub-section (1) is stayed by the order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of limitation referred to in clause (b) of sub-section (2).

(6) For the purposes of this section, the term,—

(i) "record" shall include all records relating to any proceedings under this Act available at the time of examination by the Revisional Authority;

(ii) "decision" shall include intimation given by any officer lower in rank than the Revisional Authority.

109. Appellate Tribunal and Benches thereof.- (1) Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.

(2) The constitution and jurisdiction of the State Bench and the Area Benches located in the State shall be in accordance with the provisions of section 109 of the Central Goods and Services Tax Act or the rules made thereunder.

110. President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.- The qualifications, appointment, salary and allowances, terms of office, resignation and removal of the President and Members of the State Bench and Area Benches shall be in accordance with the provisions of section 110 of the Central Goods and Services Tax Act.

111. Procedure before Appellate Tribunal.- (1) The Appellate Tribunal shall not, while disposing of any proceedings before it or an appeal before it, be bound by the procedure laid down in the Code of Civil Procedure, 1908 (Central Act 5 of 1908), but shall be guided by the principles of natural justice and subject to the other provisions of this Act and the rules made thereunder, the Appellate Tribunal shall have power to regulate its own procedure.

(2) The Appellate Tribunal shall, for the purposes of discharging its functions under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908), while trying a suit in respect of the following matters, namely:—

(a) summoning and enforcing the attendance of any person and examining him on oath;
(b) requiring the discovery and production of documents;
(c) receiving evidence on affidavits;
(d) subject to the provisions of sections 122 and 124 of the Indian Evidence Act, 1872 (Central Act 1 of 1872), requisitioning any public record or document or a copy of such record or document from any office;
(e) issuing commissions for the examination of witnesses or documents;
(f) dismissing a representation for default or deciding it ex parte;
(g) setting aside any order of dismissal of any representation for default or any order passed by it ex parte; and
(h) any other matter which may be prescribed.
(3) Any order made by the Appellate Tribunal may be enforced by it in the same manner as if it were a decree made by a court in a suit pending therein, and it shall be lawful for the Appellate Tribunal to send for execution of its orders to the court within the local limits of whose jurisdiction,—

(a) in the case of an order against a company, the registered office of the company is situated; or

(b) in the case of an order against any other person, the person concerned voluntarily resides or carries on business or personally works for gain.

(4) All proceedings before the Appellate Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code (Central Act 45 of 1860), and the Appellate Tribunal shall be deemed to be civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

112. Appeals to Appellate Tribunal.-(1) Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the Central Goods and Services Tax Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal.

(2) The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined by such order, does not exceed fifty thousand rupees.

(3) The Commissioner may, on his own motion, or upon request from the Commissioner of central tax, call for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or under the Central Goods and Services Tax Act for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer subordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed for determination of such points arising out of the said order as may be specified by the Commissioner in his order.

(4) Where in pursuance of an order under sub-section (3) the authorised officer makes an application to the Appellate Tribunal, such application shall be dealt with by the Appellate Tribunal as if it were an appeal made against the order under sub-section (1) of section 107 or under sub-section (1) of section 108 and the provisions of this Act shall apply to such application, as they apply in relation to appeals filed under sub-section (1).

(5) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty five days of the receipt of notice, a memorandum of cross-objections, verified in the prescribed manner, against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal, as if it were an appeal presented within the time specified in sub-section (1).

(6) The Appellate Tribunal may admit an appeal within three months after the expiry of the period referred to in sub-section (1), or permit the filing of a memorandum of cross-objections within forty five days after the expiry of the period referred to in sub-section (5), if it is satisfied that there was sufficient cause for not presenting it within that period.
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(7) An appeal to the Appellate Tribunal shall be in such form, verified in such manner and shall be accompanied by such fee, as may be prescribed.

(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.

(9) Where the appellant has paid the amount as per sub-section (8), the recovery proceedings for the balance amount shall be deemed to be stayed till the disposal of the appeal.

(10) Every application made before the Appellate Tribunal, —

(a) in an appeal for rectification of error or for any other purpose; or

(b) for restoration of an appeal or an application,

shall be accompanied by such fees as may be prescribed.

113. Orders of Appellate Tribunal. — (1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the Appellate Authority, or the Revisional Authority or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.

(3) The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any error apparent on the face of the record, if such error is noticed by it on its own accord, or is brought to its notice by the Commissioner or the Commissioner of central tax or the other party to the appeal within a period of three months from the date of the order:

Provided that no amendment which has the effect of enhancing an assessment or reducing a refund or input tax credit or otherwise increasing the liability of the other party, shall be made under this sub-section, unless the party has been given an opportunity of being heard.

(4) The Appellate Tribunal shall, as far as possible, hear and decide every appeal within a period of one year from the date on which it is filed.

(5) The Appellate Tribunal shall send a copy of every order passed under this section to the Appellate Authority or the Revisional Authority, or the original adjudicating authority, as the case may be, the appellant and the Commissioner or the jurisdictional Commissioner of central tax.

(6) Save as provided in section 117 or section 118, orders passed by the Appellate Tribunal on an appeal shall be final and binding on the parties.
114. **Financial and administrative powers of State President.**—The State President shall exercise such financial and administrative powers over the State Bench and Area Benches of the Appellate Tribunal in a State, as may be prescribed:

*Provided* that the State President shall have the authority to delegate such of his financial and administrative powers as he may think fit to any other Member or any officer of the State Bench or Area Benches, subject to the condition that such Member or officer shall, while exercising such delegated powers, continue to act under the direction, control and supervision of the State President.

115. **Interest on refund of amount paid for admission of appeal.**—Where an amount paid by the appellant under sub-section (6) of section 107 or sub-section (8) of section 112 is required to be refunded consequent to any order of the Appellate Authority or of the Appellate Tribunal, interest at the rate specified under section 56 shall be payable in respect of such refund from the date of payment of the amount till the date of refund of such amount.

116. **Appearance by authorised representative.**—(1) Any person who is entitled or required to appear before an officer appointed under this Act, or the Appellate Authority or the Appellate Tribunal in connection with any proceedings under this Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this Act, the expression "authorised representative" shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

(a) his relative or regular employee; or

(b) an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or

(c) any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or

(d) a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years:

*Provided* that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or

(e) any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.

(3) No person,—

(a) who has been dismissed or removed from Government service; or

(b) who is convicted of an offence connected with any proceeding under this Act, the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, or under the existing law or under any of the
Acts passed by a State Legislature dealing with the imposition of
taxes on sale of goods or supply of goods or services or both; or
(c) who is found guilty of misconduct by the prescribed authority;
(d) who has been adjudged as an insolvent,

shall be qualified to represent any person under sub-section (1)—

(i) for all times in case of persons referred to
in clauses (a), (b) and (c); and

(ii) for the period during which the
insolvency continues in the case of a
person referred to in clause (d).

(4) Any person who has been disqualified under the provisions of the Central Goods and Services Tax Act or the Goods and Services Tax Act of any other State or the Union Territory Goods and Services Tax Act shall be deemed to be disqualified under this Act.

117. Appeal to High Court.— (1) Any person aggrieved by any order passed by the State Bench or Area Benches of the Appellate Tribunal may file an appeal to the High Court and the High Court may admit such appeal, if it is satisfied that the case involves a substantial question of law.

(2) An appeal under sub-section (1) shall be filed within a period of one hundred and eighty days from the date on which the order appealed against is received by the aggrieved person and shall be in such form, verified in such manner as may be prescribed:

Provided that the High Court may entertain an appeal after the expiry of the said period if it is satisfied that there was sufficient cause for not filing it within such period.

(3) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question and the appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question:

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.

(4) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(5) The High Court may determine any issue which—

(a) has not been determined by the State Bench or Area Benches; or

(b) has been wrongly determined by the State Bench or Area Benches,

by reason of a decision on such question of law as herein referred to in sub-section (3).

(6) Where an appeal has been filed before the High Court, it shall be heard by a Bench of not less than two Judges of the High Court, and shall be decided in accordance with the opinion of such Judges or of the majority, if any, of such Judges.
(7) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall, then, be heard upon that point only, by one or more of the other Judges of the High Court and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it.

(8) Where the High Court delivers a judgment in an appeal filed before it under this section, effect shall be given to such judgment by either side on the basis of a certified copy of the judgment.

(9) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section.

118. Appeal to Supreme Court.- (1) An appeal shall lie to the Supreme Court-

(a) from any order passed by the National Bench or Regional Benches of the Appellate Tribunal; or

(b) from any judgment or order passed by the High Court in an appeal made under section 117 in any case which, on its own motion or on an application made by or on behalf of the party aggrieved, immediately after passing of the judgment or order, the High Court certifies to be a fit one for appeal to the Supreme Court.

(2) The provisions of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under this section as they apply in the case of appeals from decrees of a High Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 117 in the case of a judgment of the High Court.

119. Sums due to be paid notwithstanding appeal etc.- Notwithstanding that an appeal has been preferred to the High Court or the Supreme Court, sums due to the Government as a result of an order passed by the National or Regional Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the State Bench or Area Benches of the Appellate Tribunal under sub-section (1) of section 113 or an order passed by the High Court under section 117, as the case may be, shall be payable in accordance with the order so passed.

120. Appeal not to be filed in certain cases.- (1) The Commissioner may, on the recommendations of the Council, from time to time, issue orders or instructions or directions fixing such monetary limits, as he may deem fit, for the purposes of regulating the filing of appeal or application by the officer of the State tax under the provisions of this Chapter.

(2) Where, in pursuance of the orders or instructions or directions issued under sub-section (1), the officer of the State tax has not filed an appeal or application against any decision or order passed under the provisions of this Act, it shall not preclude such officer of the State tax from filing appeal or application in any other case involving the same or similar issues or questions of law.

(3) Notwithstanding the fact that no appeal or application has been filed by the officer of the State tax pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal or application
shall contend that the officer of the State tax has acquiesced in the decision on the disputed issue by not filing an appeal or application.

(4) The Appellate Tribunal or court hearing such appeal or application shall have regard to the circumstances under which appeal or application was not filed by the officer of the State tax in pursuance of the orders or instructions or directions issued under sub-section (1).

121. Non appealable decisions and orders.- Notwithstanding anything to the contrary in any provisions of this Act, no appeal shall lie against any decision taken or order passed by an officer of State tax if such decision taken or order passed relates to any one or more of the following matters, namely:

(a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or
(b) an order pertaining to the seizure or retention of books of account, register and other documents; or
(c) an order sanctioning prosecution under this Act; or
(d) an order passed under section 80.

CHAPTER XIX
OFFENCES AND PENALTIES

122. Penalty for certain offences.- (1) Where a taxable person who—

(i) supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;
(ii) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made thereunder;
(iii) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;
(iv) collects any tax in contravention of the provisions of this Act but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;
(v) fails to deduct the tax in accordance with the provisions of sub-section (1) of section 51, or deducts an amount which is less than the amount required to be deducted under the said sub-section, or where he fails to pay to the Government under sub-section (2) thereof, the amount deducted as tax;
(vi) fails to collect tax in accordance with the provisions of sub-section (1) of section 52, or collects an amount which is less than the amount required to be collected under the said sub-section or where he fails to pay to the Government the amount collected as tax under sub-section (3) of section 52;

(vii) takes or utilizes input tax credit without actual receipt of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made thereunder;

(viii) fraudulently obtains refund of tax under this Act;

(ix) takes or distributes input tax credit in contravention of section 20, or the rules made thereunder,

(x) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act;

(xi) is liable to be registered under this Act but fails to obtain registration;

(xii) furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently;

(xiii) obstructs or prevents any officer in discharge of his duties under this Act;

(xiv) transports any taxable goods without the cover of documents as may be specified in this behalf;

(xv) suppresses his turnover leading to evasion of tax under this Act;

(xvi) fails to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder;

(xvii) fails to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act;

(xviii) supplies, transports or stores any goods which he has reasons to believe are liable to confiscation under this Act;
(xix) issues any invoice or document by using the registration number of another registered person;

(xx) tampers with, or destroys any material evidence or documents;

(xxi) disposes of or tampers with any goods that have been detained, seized, or attached under this Act,

he shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilized,-

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;

(b) for reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty equal to ten thousand rupees or the tax due from such person, whichever is higher.

(3) Any person who—

(a) aids or abets any of the offences specified in clauses (i) to (xxi) of subsection (1);

(b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(d) fails to appear before the officer of State tax, when issued with a summon for appearance to give evidence or produce a document in an inquiry;

(e) fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account,

shall be liable to a penalty which may extend to twenty five thousand rupees.
123. Penalty for failure to furnish information return.- If a person who is required to furnish an information return under section 150 fails to do so within the period specified in the notice issued under sub-section (3) thereof, the proper officer may direct, that such person shall be liable to pay a penalty of one hundred rupees for each day of the period during which the failure to furnish such return continues:

Provided that the penalty imposed under this section shall not exceed five thousand rupees.

124. Fine for failure to furnish statistics.- If any person required to furnish any information or return under section 151,—

(a) without reasonable cause fails to furnish such information or return as may be required under that section, or

(b) wilfully furnishes or causes to furnish any information or return which he knows to be false,

he shall be punishable with a fine which may extend to ten thousand rupees and in case of a continuing offence to a further fine which may extend to one hundred rupees for each day after the first day during which the offence continues subject to a maximum limit of twenty five thousand rupees.

125. General penalty.- Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty five thousand rupees.

126. General disciplines related to penalty.- (1) No officer under this Act shall impose any penalty for minor breaches of tax regulations or procedural requirements and in particular, any omission or mistake in documentation which is easily rectifiable and made without fraudulent intent or gross negligence.

Explanation.—For the purpose of this sub-section,—

(a) a breach shall be considered a 'minor breach' if the amount of tax involved is less than five thousand rupees;

(b) an omission or mistake in documentation shall be considered to be easily rectifiable if the same is an error apparent on the face of record.

(2) The penalty imposed under this Act shall depend on the facts and circumstances of each case and shall commensurate with the degree and severity of the breach.

3) No penalty shall be imposed on any person without giving him an opportunity of being heard.

4) The officer under this Act shall while imposing penalty in an order for a breach of any law, regulation or procedural requirement, specify the nature of the breach and the applicable law, regulation or procedure under which the amount of penalty for the breach has been specified.

5) When a person voluntarily discloses to an officer under this Act the circumstances of a breach of the tax law, regulation or procedural requirement prior to the discovery of the breach by the officer under this Act, the proper officer may consider this fact as a mitigating factor when quantifying a penalty for that person.
(6) The provisions of this section shall not apply in such cases where the penalty specified under this Act is either a fixed sum or expressed as a fixed percentage.

127. Power to impose penalty in certain cases.- Where the proper officer is of the view that a person is liable to a penalty and the same is not covered under any proceedings under section 62 or section 63 or section 64 or section 73 or section 74 or section 129 or section 130, he may issue an order levying such penalty after giving a reasonable opportunity of being heard to such person.

128. Power to waive penalty or fee or both. The Government may, by notification, waive in part or full, any penalty referred to in section 122 or section 123 or section 125 or any late fee referred to in section 47 for such class of taxpayers and under such mitigating circumstances as may be specified therein on the recommendations of the Council.

129. Detention, seizure and release of goods and conveyances in transit.- (1) Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released,—

(a) on payment of the applicable tax and penalty equal to one hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;

(b) on payment of the applicable tax and penalty equal to the fifty per cent. of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;

(c) upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed.

Provided that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods.

(2) The provisions of sub-section (6) of section 67 shall, mutatis mutandis, apply for detention and seizure of goods and conveyances.

(3) The proper officer detaining or seizing goods or conveyances shall issue a notice specifying the tax and penalty payable and thereafter, pass an order for payment of tax and penalty under clause (a) or clause (b) or clause (c).

(4) No tax, interest or penalty shall be determined under sub-section (3) without giving the person concerned an opportunity of being heard.

(5) On payment of amount referred in sub-section (1), all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded.

(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.

130. Confiscation of goods or conveyances and levy of penalty.- (1) Notwithstanding anything contained in this Act, if any person —

(i) supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or

(ii) does not account for any goods on which he is liable to pay tax under this Act; or

(iii) supplies any goods liable to tax under this Act without having applied for registration; or

(iv) contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or

(v) uses any conveyance as a means of transpor: for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,

then, all such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122.

(2) Whenever confiscation of any goods or conveyance is authorised by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit:

Provided that such fine leviable shall not exceed the market value of the goods confiscated, less the tax chargeable thereon:

Provided further that the aggregate of such fine and penalty leviable shall not be less than the amount of penalty leviable under sub-section (1) of section 129:

Provided also that where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.

(3) Where any fine in lieu of confiscation of goods or conveyance is imposed under sub-section (2), the owner of such goods or conveyance or the person referred to in sub-section (1), shall, in addition, be liable to any tax, penalty and charges payable in respect of such goods or conveyance.

(4) No order for confiscation of goods or conveyance or for imposition of penalty shall be issued without giving the person an opportunity of being heard.

(5) Where any goods or conveyance are confiscated under this Act, the title of such goods or conveyance shall thereupon vest in the Government.

(6) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.
(7) The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any other proceedings under this Act and after giving reasonable time not exceeding three months to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds thereof with the Government.

131. **Confiscation or penalty not to interfere with other punishments.**—Without prejudice to the provisions contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), no confiscation made or penalty imposed under the provisions of this Act or the rules made thereunder shall prevent the infliction of any other punishment to which the person affected thereby is liable under the provisions of this Act or under any other law for the time being in force.

132. **Punishment for certain offences.**—(1) Whoever commits any of the following offences, namely:—

(a) supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax;

(b) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax;

(c) avails input tax credit using such invoice or bill referred to in clause (b);

(d) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(e) evades tax, fraudulently avails input tax credit or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d);

(f) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act;

(g) obstructs or prevents any officer in the discharge of his duties under this Act;

(h) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, purchasing or in any other manner deals with, any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(i) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(j) tampers with or destroys any material evidence or documents;

(k) fails to supply any information which he is required to supply under this Act or the rules made thereunder or unless with a reasonable belief, the burden of proving which shall be upon
him, that the information supplied by him is true supplies false
information; or

(i) attempts to commit, or abets the commission of any of the
offences mentioned in clauses (a) to (k) of this section,

shall be punishable—

(i) in cases where the amount of tax evaded
or the amount of input tax credit wrongly
availed or utilised or the amount of
refund wrongly taken exceeds five
hundred lakh rupees, with imprisonment
for a term which may extend to five years
and with fine;

(ii) in cases where the amount of tax evaded
or the amount of input tax credit wrongly
availed or utilised or the amount of
refund wrongly taken exceeds two
hundred lakh rupees but does not exceed
five hundred lakh rupees, with
imprisonment for a term which may
extend to three years and with fine;

(iii) in the case of any other offence where the
amount of tax evaded or the amount of
input tax credit wrongly availed or
utilised or the amount of refund wrongly
taken exceeds one hundred lakh rupees
but does not exceed two hundred lakh
rupees, with imprisonment for a term
which may extend to one year and with
fine;

(iv) in cases where he commits or abets the
commission of an offence specified in
clause (i) or clause (g) or clause (j), he
shall be punishable with imprisonment
for a term which may extend to six
months or with fine or with both.

(2) Where any person convicted of an offence under this section is again
convicted of an offence under this section, then, he shall be punishable for the
second and for every subsequent offence with imprisonment for a term which may
extend to five years and with fine.

(3) The imprisonment referred to in clauses (i), (ii) and (iii) of sub-section (1)
and sub-section (2) shall, in the absence of special and adequate reasons to the
contrary to be recorded in the judgment of the Court, be for a term not less than six
months.

(4) Notwithstanding anything contained in the Code of Criminal Procedure,
1973, (Central Act 2 of 1974), all offences under this Act, except the offences
referred to in sub-section (5) shall be non-cognizable and bailable.

(5) The offences specified in clause (a) or clause (b) or clause (c) or clause (d)
of sub-section (1) and punishable under clause (i) of that sub-section shall be
cognizable and non-bailable.
(6) A person shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

Explanation.- For the purposes of this section, the term "tax" shall include the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or refund wrongly taken under the provisions of this Act, the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and cess levied under the Goods and Services Tax (Compensation to States) Act.

133. Liability of officers and certain other persons.- (1) Where any person engaged in collection with the collection of statistics under section 151 or compilation or computerisation thereof or if any officer of State tax having access to information specified under sub-section (1) of section 150, or if any person engaged in connection with the provision of service on the common portal or the agent of common portal, willfully discloses any information or the contents of any return furnished under this Act or rules made thereunder otherwise than in execution of his duties under the said sections or for the purposes of prosecution for an offence under this Act or under any other Act for the time being in force, he shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to twenty five thousand rupees, or with both.

(2) Any person--

(a) who is a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Government;

(b) who is not a Government servant shall not be prosecuted for any offence under this section except with the previous sanction of the Commissioner.

134. Cognizance of offences.- No court shall take cognizance of any offence punishable under this Act or rules made thereunder except with the previous sanction of the Commissioner, and no court inferior to that of a Magistrate of the First Class, shall try any such offence.

135. Presumption of culpable mental state.- In any prosecution for an offence under this Act which requires a culpable mental state on the part of the accused, the court shall presume the existence of such mental state but it shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution.

Explanation.—For the purposes of this section,—

(i) the expression "culpable mental state" includes intention, motive, knowledge of a fact, and belief in, or reason to believe, a fact;

(ii) a fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.

136. Relevancy of statements under certain circumstances.- A statement made and signed by a person on appearance in response to any summons issued under section 70 during the course of any inquiry or proceedings under this Act shall be relevant, for the purpose of proving, in any prosecution for an offence under this Act, the truth of the facts which it contains,—
(a) when the person who made the statement is dead or cannot be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or whose presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the court considers unreasonable; or

(b) when the person who made the statement is examined as a witness in the case before the court and the court is of the opinion that, having regard to the circumstances of the case, the statement should be admitted in evidence in the interest of justice.

137. Offences by Companies.- (1) Where an offence committed by a person under this Act is a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly and the provisions of sub-section (2) shall mutatis mutandis apply to such persons.

(3) Where an offence under this Act has been committed by a taxable person being a partnership firm or a Limited Liability Partnership or a Hindu Undivided Family or a trust, the partner or karta or managing trustee shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly and the provisions of sub-section (2) shall mutatis mutandis apply to such persons.

(4) Nothing contained in this section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

Explanation.—For the purposes of this section,—

(i) "company" means a body corporate and includes a firm or other association of individuals; and

(ii) "director", in relation to a firm, means a partner in the firm.

138. Compounding of offences.- (1) Any offence under this Act may, either before or after the institution of prosecution, be compounded by the Commissioner on payment, by the person accused of the offence, to the Central Government or the State Government, as the case may be, of such compounding amount in such manner as may be prescribed:

Provided that nothing contained in this section shall apply to—

(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f) of sub-section (1) of section 132 and the offences specified in clause (f) which are relatable to offences specified in clauses (a) to (f) of the said sub-section;

(b) a person who has been allowed to compound once in respect of any offence, other than those in clause (a), under this Act or under
the provisions of any State Goods and Services Tax Act or the Central Goods and Services Tax Act or the Union Territory Goods and Services Tax Act or the Integrated Goods and Services Tax Act in respect of supplies of value exceeding one crore rupees;

(c) a person who has been accused of committing an offence under this Act which is also an offence under any other law for the time being in force;

(d) a person who has been convicted for an offence under this Act by a court;

(e) a person who has been accused of committing an offence specified in clause (g) or clause (j) or clause (k) of sub-section (1) of section 152; and

(f) any other class of persons or offences as may be prescribed:

Provided further that any compounding allowed under the provisions of this section shall not affect the proceedings, if any, instituted under any other law:

Provided also that compounding shall be allowed only after making payment of tax, interest and penalty involved in such offences.

(2) The amount for compounding of offences under this section shall be such as may be prescribed, subject to the minimum amount not being less than ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher.

(3) On payment of such compounding amount as may be determined by the Commissioner, no further proceedings shall be initiated under this Act against the accused person in respect of the same offence and any criminal proceedings, if already instituted in respect of the said offence, shall stand abated.

CHAPTER XX
TRANSITIONAL PROVISIONS

139. Migration of existing taxpayers.— (1) On and from the appointed day, every person registered under any of the existing laws and having a valid Permanent Account Number shall be issued a certificate of registration on provisional basis, subject to such conditions and in such form and manner as may be prescribed, which unless replaced by a final certificate of registration under sub-section (2), shall be liable to be cancelled if the conditions so prescribed are not complied with.

(2) The final certificate of registration shall be granted in such form and manner and subject to such conditions as may be prescribed.

(3) The certificate of registration issued to a person under sub-section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 22 or section 24.

140. Transitional arrangements for input tax credit.— (1) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax, if any,
carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:

(i) where the said amount of credit is not admissible as input tax credit under this Act; or

(ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date:

Provided further that so much of the said credit as is attributable to any claim related to section 3, sub-section (3) of section 5, section 6, section 6A or sub-section (8) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) which is not substantiated in the manner, and within the period, prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the electronic credit ledger:

Provided also that an amount equivalent to the credit specified in the second proviso shall be refunded under the existing law when the said claims are substantiated in the manner prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957.

(2) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the unavailed input tax credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as input tax credit under the existing law and is also admissible as input tax credit under this Act.

Explanation.—For the purposes of this section, the expression "unavaileó input tax credit" means the amount that remains after subtracting the amount of input tax credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of input tax credit to which the said person was entitled in respect of the said capital goods under the existing law.

(3) A registered person, who was not liable to be registered under the existing law or who was engaged in the sale of exempted goods or tax free goods, by whatever name called, under the existing law but which are liable to tax under this Act, shall be entitled to take, in his electronic credit ledger, credit of the value added tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions namely:

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is eligible for input tax credit on such inputs under this Act;

(iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of tax under the existing law in respect of such inputs; and
(iv) such invoices or other prescribed documents were
issued not earlier than twelve months immediately
preceding the appointed day:

Provided that where a registered person, other than a manufacturer or a
supplier of services, is not in possession of an invoice or any other documents
evidencing payment of tax in respect of inputs, then, such registered person shall,
subject to such conditions, limitations and safeguards as may be prescribed,
including that the said taxable person shall pass on the benefit of such credit by
way of reduced prices to the recipient, be allowed to take credit at such rate and in
such manner as may be prescribed.

(4) A registered person, who was engaged in the sale of taxable goods as well
as exempted goods or tax free goods, by whatever name called, under the existing
law but which are liable to tax under this Act, shall be entitled to take, in his
electronic credit ledger,-

(a) the amount of credit of the value added tax, if any, carried forward in a
return furnished under the existing law by him in accordance with
the provisions of sub-section (1); and

(b) the amount of credit of the value added tax, if any, in respect of inputs
held in stock and inputs contained in semi-finished or finished goods
held in stock on the appointed day, relating to such exempted goods
or tax free goods, by whatever name called, in accordance with the
provisions of sub-section (3).

(5) A registered person shall be entitled to take, in his electronic credit
ledger, credit of value added tax, if any, in respect of inputs received on or after
the appointed day but the tax in respect of which has been paid by the supplier under
the existing law, subject to the condition that the invoice or any other tax paying
document of the same was recorded in the books of account of such person within
a period of thirty days from the appointed day:

Provided that the period of thirty days may, on sufficient cause being shown,
be extended by the Commissioner for a further period not exceeding thirty days:

Provided further that the said registered person shall furnish a statement, in
such manner as may be prescribed, in respect of credit that has been taken under
this sub-section.

(6) A registered person, who was either paying tax at a fixed rate or paying a
fixed amount in lieu of the tax payable under the existing law shall be entitled to
take, in his electronic credit ledger, credit of value added tax in respect of inputs
held in stock and inputs contained in semi-finished or finished goods held in stock
on the appointed day subject to the following conditions, namely:-

(i) such inputs or goods are used or intended to be used for
making taxable supplies under this Act;

(ii) the said registered person is not paying tax under section 10;

(iii) the said registered person is eligible for input tax credit
on such inputs under this Act;

(iv) the said registered person is in possession of invoice or
other prescribed documents evidencing payment of tax
under the existing law in respect of inputs; and
(v) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

(7) The amount of credit under sub-sections (3), (4) and (6) shall be calculated in such manner as may be prescribed.

141. Transitional provisions relating to job work.- (1) Where any inputs received at a place of business had been despatched as such or despatched after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of existing law prior to the appointed day and such inputs are returned to the said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if such inputs are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142.

(2) Where any semi-finished goods had been despatched from the place of business to any other premises for carrying out certain manufacturing processes in accordance with the provisions of existing law prior to the appointed day and such goods (hereafter in this sub-section referred to as “the said goods”) are returned to the said place on or after the appointed day, no tax shall be payable if the said goods, after undergoing manufacturing processes or otherwise, are returned to the said place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within a period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142:

Provided also that the person despatching the goods may, in accordance with the provisions of the existing law, transfer the said goods to the premises of any registered person for the purpose of supplying therefrom on payment of tax in India or without payment of tax for exports within the period specified in this sub-section.

(3) Where any goods had been despatched from the place of business without payment of tax for carrying out tests or any other process, to any other premises, whether registered or not, in accordance with the provisions of existing law prior to the appointed day and such goods, are returned to the said place of business on or after the appointed day, no tax shall be payable if the said goods, after undergoing tests or any other process, are returned to such place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142:
Provided also that the person despatching the goods may, in accordance with the provisions of the existing law, transfer the said goods from the said other premises on payment of tax in India or without payment of tax for exports within the period specified in this sub-section.

(4) The tax under sub-sections (1), (2) and (3) shall not be payable, only if the person despatching the goods and the job worker declare the details of the inputs or goods held in stock by the job worker on behalf of the said person on the appointed day in such form and manner and within such time as may be prescribed.

142. Miscellaneous transitional provisions.-(1) Where any goods on which tax, if any, had been paid under the existing law at the time of sale thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the registered person shall be eligible for refund of the tax paid under the existing law where such goods are returned by a person, other than a registered person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer:

Provided that if the said goods are returned by a registered person, the return of such goods shall be deemed to be a supply.

(2) (a) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods is revised upwards on or after the appointed day, the registered person who had sold such goods shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, with thirty days of such price revision and for the purpose of this Act, such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;

(b) where, in pursuance of a contract entered into prior to the appointed day, the price of any goods is revised downwards on or after the appointed day, the registered person who had sold such goods may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be deemed to have been issued in respect of an outward supply made under this Act:

Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.

(3) Every claim for refund filed by any person before, on or after the appointed day for refund of any amount of input tax credit, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be refunded to him in cash in accordance with the provisions of the said law:

Provided that where any claim for refund of the amount of input tax credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

(4) Every claim for refund filed after the appointed day for refund of any tax paid under the existing law in respect of the goods exported before or after the
appointed day, shall be disposed of in accordance with the provisions of the existing law:

Provided that where any claim for refund of input tax credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

(5) Notwithstanding anything to the contrary contained in this Act, any amount of input tax credit reversed prior to the appointed day shall not be admissible as input tax credit under this Act.

(6) (a) every proceeding of appeal, revision, review or reference relating to a claim for input tax credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of the existing law, and any amount of credit found to be admissible to the claimant shall be refunded to him in cash in accordance with the provisions of the existing law, and the amount rejected, if any, shall not be admissible as input tax credit under this Act:

Provided that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act;

(b) every proceeding of appeal, revision, review or reference relating to recovery of input tax credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of the existing law, and if any amount of credit becomes recoverable as a result of such appeal, revision, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(7) (a) every proceeding of appeal, revision, review or reference relating to any output tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and if any amount becomes recoverable as a result of such appeal, revision, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(b) every proceeding of appeal, revision, review or reference relating to any output tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and any amount found to be admissible to the claimant shall be refunded to him in cash in accordance with the provisions of the existing law and the amount rejected, if any, shall not be admissible as input tax credit under this Act.
(8) (a) where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day under the existing law, any amount of tax, interest, fine or penalty becomes recoverable from the person, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(b) where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day under the existing law, any amount of tax, interest, fine or penalty becomes refundable to the taxable person, the same shall be refunded to him in cash under the said law, and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(9) (a) where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of input tax credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(b) where any return, furnished under the existing law, is revised after the appointed day but within the time limit specified for such revision under the existing law and if, pursuant to such revision, any amount is found to be refundable or input tax credit is found to be admissible to any taxable person, the same shall be refunded to him in cash under the existing law, and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(10) Save as otherwise provided in this Chapter, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.

(11) (a) notwithstanding anything contained in section 12, no tax shall be payable on goods under this Act to the extent the tax was liable on the said goods under the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004);

(b) notwithstanding anything contained in section 13, no tax shall be payable on services under this Act to the extent the tax was liable on the said services under Chapter V of the Finance Act, 1994 (Central Act 32 of 1994);

(c) where tax was paid on any supply, both under the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) and under Chapter V of the Finance Act, 1994 (Central Act 32 of 1994), tax shall be leviable under this Act and the taxable person shall be entitled to take credit of value added tax or service tax paid under the existing law to the extent of supplies made after the appointed day and such credit shall be calculated in such manner as may be prescribed.
(12) Where any goods sent on approval basis, not earlier than six months before the appointed day, are rejected or not approved by the buyer and returned to the seller on or after the appointed day, no tax shall be payable thereon if such goods are returned within six months from the appointed day:

Provided that the said period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months.

Provided further that the tax shall be payable by the person returning the goods if such goods are liable to tax under this Act, and are returned after the period specified in this sub-section:

Provided also that tax shall be payable by the person who has sent the goods on approval basis if such goods are liable to tax under this Act, and are not returned within the period specified in this sub-section.

(13) Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under the Karnataka Value Added Tax, 2003 (Karnataka Act 32 of 2004) and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.

(14) Where any goods or capital goods belonging to the principal are lying at the premises of the agent on the appointed day, the agent shall be entitled to take credit of the tax paid on such goods or capital goods subject to fulfilment of the following conditions:

(i) the agent is a registered taxable person under this Act;

(ii) both the principal and the agent declare the details of stock of goods or capital goods lying with such agent on the day immediately preceding the appointed day in such form and manner and within such time as may be prescribed in this behalf;

(iii) the invoices for such goods or capital goods had been issued not earlier than twelve months immediately preceding the appointed day; and

(iv) the principal has either reversed or not availed of the input tax credit in respect of such:

   (a) goods; or
   (b) capital goods or, having availed of such credit, has reversed the said credit, to the extent availed of by him.

Explanation.- For the purposes of this Chapter, the expression "capital goods" shall have the same meaning as assigned to it in the Karnataka Value Added Tax, 2003 (Karnataka Act 32 of 2004).
CHAPTER XXI
MISCELLANEOUS

143. **Job work procedure.**— (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,—

(a) bring back 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, to any of his place of business, without payment of tax;

(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.

*Provided* that the principal shall not supply the goods from the place of business of a job worker in accordance with the provisions of this clause unless the said principal declares the place of business of the job worker as his additional place of business except in a case—

(i) where the job worker is registered under section 25, or

(ii) where the principal is engaged in the supply of such goods as may be notified by the Commissioner.

(2) The responsibility for keeping proper accounts for the inputs or capital goods shall lie with the principal.

(3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out.

(4) Where the capital goods, other than moulds and dies, jigs and fixtures, or tools, sent for job work are not received back by the principal in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of three years of their being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out.

(5) Notwithstanding anything contained in sub-sections (1) and (2), any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax, if such job worker is registered, or by the principal, if the job worker is not registered.
**Explanation.**—For the purposes of job work, input includes intermediate goods arising from any treatment or process carried out on the inputs by the principal or the job worker.

144. **Presumption as to documents in certain cases.**—Where any document—

(i) is produced by any person under this Act or any other law for the time being in force; or

(ii) has been seized from the custody or control of any person under this Act or any other law for the time being in force; or

(iii) has been received from any place outside India in the course of any proceedings under this Act or any other law for the time being in force,

and such document is tendered by the prosecution in evidence against him or any other person who is tried jointly with him, the court shall—

(a) unless the contrary is proved by such person, presume —

(i) the truth of the contents of such document;

(ii) that the signature and every other part of such document which purports to be in the handwriting of any particular person or which the court may reasonably assume to have been signed by, or to be in the handwriting of, any particular person, is in that person’s handwriting, and in the case of a document executed or attested, that it was executed or attested by the person by whom it purports to have been so executed or attested;

(b) admit the document in evidence notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence.

145. **Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence.**—(1) Notwithstanding anything contained in any other law for the time being in force,—

(a) a micro film of a document or the reproduction of the image or images embodied in such micro film (whether enlarged or not); or

(b) a facsimile copy of a document; or

(c) a statement contained in a document and included in a printed material produced by a computer, subject to such conditions as may be prescribed; or

(d) any information stored electronically in any device or media, including any hard copies made of such information,

shall be deemed to be a document for the purposes of this Act and the rules made thereunder and shall be admissible in any proceedings thereunder, without further proof or production of the original, as evidence of any contents of the original or of any fact stated therein of which direct evidence would be admissible.
(2) in any proceedings under this Act and or the rules made thereunder, where it is desired to give a statement in evidence by virtue of this section, a certificate,—

(a) identifying the document containing the statement and describing the manner in which it was produced;

(b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer,

shall be evidence of any matter stated in the certificate and for the purposes of this sub-section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.

146. **Common Portal.**—The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation, and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.

147. **Deemed Exports.**—The Government may, on the recommendations of the Council, notify certain supplies of goods as "deemed exports", where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.

148. **Special procedure for certain processes.**—The Government may, on the recommendations of the Council, and subject to such conditions and safeguards as may be prescribed, notify certain classes of registered persons, and the special procedures to be followed by such persons including those with regard to registration, furnishing of return, payment of tax and administration of such persons.

149. **Goods and services tax compliance rating.**—(1) Every registered person may be assigned a goods and services tax compliance rating score by the Government based on his record of compliance with the provisions of this Act.

(2) The goods and services tax compliance rating score may be determined on the basis of such parameters as may be prescribed.

(3) The goods and services tax compliance rating score may be updated at periodic intervals and intimated to the registered person and also placed in the public domain in such manner as may be prescribed.

150. **Obligation to furnish information return.**—(1) Any person, being—

(a) a taxable person; or

(b) a local authority or other public body or association; or

(c) any authority of the State Government responsible for the collection of value added tax or sales tax or State excise duty or an authority of the Central Government responsible for the collection of excise duty or customs duty; or

(d) an income tax authority appointed under the provisions of the Income-tax Act, 1961 (Central Act 43 of 1961); or

(e) a banking company within the meaning of clause (a) of section 45A of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934); or
(f) a State Electricity Board or an electricity distribution or transmission licensee under the Electricity Act, 2003 (Central Act 36 of 2003), or any other entity entrusted with such functions by the Central Government or the State Government; or

(g) the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, 1908 (Central Act 16 of 1908); or

(h) a Registrar within the meaning of the Companies Act, 2013 (Central Act 18 of 2013); or

(i) the registering authority empowered to register motor vehicles under the Motor Vehicles Act, 1988 (Central Act 59 of 1988); or

(j) the Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013); or

(k) the recognised stock exchange referred to in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (Central Act 42 of 1956); or

(l) a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996 (Central Act 22 of 1996); or

(m) an officer of the Reserve Bank of India as constituted under section 3 of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934); or

(n) the Goods and Services Tax Network, a company registered under the Companies Act, 2013 (Central Act 18 of 2013); or

(o) a person to whom a Unique Identity Number has been granted under sub-section (9) of section 25; or

(p) any other person as may be specified, on the recommendations of the Council, by the Government,

who is responsible for maintaining record of registration or statement of accounts or any periodic return or document containing details of payment of tax and other details of transaction of goods or services or both or transactions related to a bank account or consumption of electricity or transaction of purchase, sale or exchange of goods or property or right or interest in a property under any law for the time being in force, shall furnish an information return of the same in respect of such periods, within such time, in such form and manner and to such authority or agency as may be prescribed.

(2) Where the Commissioner, or an officer authorised by him in this behalf, considers that the information furnished in the information return is defective, he may intimate the defect to the person who has furnished such information return and give him an opportunity of rectifying the defect within a period of thirty days from the date of such intimation or within such further period which, on an application made in this behalf, the said authority may allow and if the defect is not rectified within the said period of thirty days or, the further period so allowed, then, notwithstanding anything contained in any other provisions of this Act, such information return shall be treated as not furnished and the provisions of this Act shall apply.
(3) Where a person who is required to furnish information return has not furnished the same within the time specified in sub-section (1) or sub-section (2), the said authority may serve upon him a notice requiring furnishing of such information return within a period not exceeding ninety days from the date of service of the notice and such person shall furnish the information return.

151. **Power to collect statistics.**— (1) The Commissioner may, if he considers that it is necessary so to do, by notification, direct that statistics may be collected relating to any matter dealt with by or in connection with this Act.

(2) Upon such notification being issued, the Commissioner, or any person authorised by him in this behalf, may call upon the concerned persons to furnish such information or returns, in such form and manner as may be prescribed, relating to any matter in respect of which statistics is to be collected.

152. **Bar on disclosure of information.**— (1) No information of any individual return or part thereof with respect to any matter given for the purposes of section 150 or section 151 shall, without the previous consent in writing of the concerned person or his authorised representative, be published in such manner so as to enable such particulars to be identified as referring to a particular person and no such information shall be used for the purpose of any proceedings under this Act.

(2) Except for the purposes of prosecution under this Act or any other Act for the time being in force, no person who is not engaged in the collection of statistics under this Act or compilation or computerisation thereof for the purposes of this Act, shall be permitted to see or have access to any information or any individual return referred to in section 151.

(3) Nothing in this section shall apply to the publication of any information relating to a class of taxable persons or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest to publish such information.

153. **Taking assistance from an expert.**— Any officer not below the rank of Assistant Commissioner may, having regard to the nature and complexity of the case and the interest of revenue, take assistance of any expert at any stage of scrutiny, inquiry, investigation or any other proceedings before him.

154. **Power to take samples.**— The Commissioner or an officer authorised by him may take samples of goods from the possession of any taxable person, where he considers it necessary, and provide a receipt for any samples so taken.

155. **Burden of Proof.**— Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.

156. **Persons deemed to be public servants.**— All persons discharging functions under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central ct 45 of 1860).

157. **Protection of action taken under this Act.**— (1) No suit, prosecution or other legal proceedings shall lie against the President, State President, Members, officers or other employees of the Appellate Tribunal or any other person authorised by the said Appellate Tribunal for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

(2) No suit, prosecution or other legal proceedings shall lie against any officer appointed or authorised under this Act for anything which is done or intended to be done in good faith under this Act or the rules made thereunder.
158. Disclosure of Information by a Public Servant.- (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a criminal court), or in any record of any proceedings under this Act shall, save as provided in sub-section (3), not be disclosed.

(2) Notwithstanding anything contained in the Indian Evidence Act, 1872 (Central Act 1 of 1872), no court shall, save as otherwise provided in sub-section (3), require any officer appointed or authorised under this Act to produce before it or to give evidence before it in respect of particulars referred to in sub-section (1).

(3) Nothing contained in this section shall apply to the disclosure of,—

(a) any particulars in respect of any statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code (Central Act 45 of 1860) or the Prevention of Corruption Act, 1988 (Central Act 49 of 1988), or any other law for the time being in force; or

(b) any particulars to the Central Government or the State Government or to any person acting in the implementation of this Act, for the purposes of carrying out the objects of this Act; or

(c) any particulars when such disclosure is occasioned by the lawful exercise under this Act of any process for the service of any notice or recovery of any demand; or

(d) any particulars to a civil court in any suit or proceedings, to which the Government or any authority under this Act is a party, which relates to any matter arising out of any proceedings under this Act or under any other law for the time being in force authorising any such authority to exercise any powers thereunder; or

(e) any particulars to any officer appointed for the purpose of audit of tax receipts or refunds of the tax imposed by this Act; or

(f) any particulars where such particulars are relevant for the purposes of any inquiry into the conduct of any officer appointed or authorised under this Act, to any person or persons appointed as an inquiry officer under any law for the time being in force; or

(g) any such particulars to an officer of the Central Government or of any State Government, as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty; or

(h) any particulars when such disclosure is occasioned by the lawful exercise by a public servant or any other statutory authority, of his or its powers under any law for the time being in force; or

(i) any particulars relevant to any inquiry into a charge of misconduct in connection with any proceedings under this Act against a practising advocate, a tax practitioner, a practising cost accountant, a practising chartered accountant, a practising company secretary to the authority empowered to take disciplinary action against the members practising the profession of a legal practitioner, a cost accountant, a chartered accountant or a company secretary, as the case may be; or
(j) any particulars to any agency appointed for the purposes of data entry on any automated system or for the purpose of operating, upgrading or maintaining any automated system where such agency is contractually bound not to use or disclose such particulars except for the aforesaid purposes; or

(k) any such particulars to an officer of the Government as may be necessary for the purposes of any other law for the time being in force; and

(l) any information relating to any class of taxable persons or class of transactions for publication, if, in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

159. Publication of information in respect of persons in certain cases.-

(1) If the Commissioner, or any other officer authorised by him in this behalf, is of the opinion that it is necessary or expedient in the public interest to publish the name of any person and any other particulars relating to any proceedings or prosecution under this Act in respect of such person, it may cause to be published such name and particulars in such manner as it thinks fit.

(2) No publication under this section shall be made in relation to any penalty imposed under this Act until the time for presenting an appeal to the Appellate Authority under section 107 has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation.—In the case of firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Commissioner, or any other officer authorised by him in this behalf, circumstances of the case justify it.

160. Assessment proceedings, etc. not to be invalid as certain groups.—

(1) No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated, in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

(2) The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.

161. Rectification of errors apparent on the face of record.—Without prejudice to the provisions of section 160, and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this Act or an officer appointed under the Central Goods and Services Tax Act or by the affected person within a
period of three months from the date of issue of such decision or order or notice or certificate or any other document, as the case may be:

Provided that no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document:

Provided further that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission:

Provided also that where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification.

162. Bar on jurisdiction of civil courts.- Save as provided in sections 117 and 118, no civil court shall have jurisdiction to deal with or decide any question arising from or relating to anything done or purported to be done under this Act.

163. Levy of fee.- Wherever a copy of any order or document is to be provided to any person on an application made by him for that purpose, there shall be paid such fee as may be prescribed.


(2) Without prejudice to the generality of the provisions of sub-section (1), the Government may make rules for all or any of the matters which by this Act are required to be, or may be, prescribed or in respect of which provisions are to be or may be made by rules.

(3) The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Act come into force.

(4) Any rules made under sub-section (1) or sub-section (2) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.

165. Power to make regulations.- The Government may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.

166. Laying of rules, regulations and notifications.- Every rule made by the Government, every regulation made by the Government and every notification issued by the Government under this Act, shall be laid, as soon as may be after it is made or issued, before the State Legislature, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, the State Legislature agrees in making any modification in the rule or regulation or in the notification, as the case may be, or the State Legislature agrees that the rule or regulation or the notification should not be made, the rule or regulation or notification, as the case may be, shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification, as the case may be.
167. Delegation of powers.- The Commissioner may, by notification, direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by any authority or officer under this Act may be exercisable also by another authority or officer as may be specified in such notification.

168. Power to issue instructions or directions.- The Commissioner may, if he considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the State tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.

169. Service of notice in certain circumstances.-(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:-

(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or

(b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

(e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or

(f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the officer of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.

(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).

(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.

170. Rounding off of tax etc.- The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paisa, then, if
such part is fifty paisa or more, it shall be increased to one rupee and if such part is less than fifty paisa it shall be ignored.

171. Anti-profiteering Measure.- (1) Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

(2) The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

(3) The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed.

172. Removal of difficulties.- (1) If any difficulty arises in giving effect to any provisions of this Act, the Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:

Provided that no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be, after it is made, before the State Legislature.

173. Repeals. (1) Save as otherwise provided in this Act, on and from the date of commencement of this Act,-

(i) The Mysore Betting Tax Act, 1932 (Mysore Act IX of 1932),
(ii) The Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958),
(iii) The Karnataka Tax on Luxuries Act, 1979 (Karnataka Act 22 of 1979),
(iv) The Karnataka Tax on Entry of Goods Act, 1979, (Karnataka Act 27 of 1979),
(v) The Karnataka Tax on Lotteries Act, 2004 (Karnataka Act 4 of 2004)
(vi) The Karnataka Special Entry Tax Act, 2002 (Karnataka Act 29 of 2004),
(vii) The Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004),

(hereafter referred to as the repealed Acts) are hereby repealed.

(2) Every certificate of registration, licence or as the case may be, permission, granted under any of the repealed Acts or such repealed provision, shall stand cancelled with effect from the appointed day and shall be returned to the authority competent to cancel such certificate of registration, licence or as the case may be, permission, within a period of three months from the appointed day.
174. Saving. (1) The repeal of the Acts specified in section 173 shall not—

(a) revive anything not in force or existing at the time of such repeal; or

(b) affect the previous operation of the repealed Acts and orders or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation, or liability acquired, accrued or incurred under the repealed Acts or orders under such repealed Acts:

Provided that any tax exemption granted as an incentive against investment through a notification shall not continue as privilege if the said notification is rescinded on or after the appointed day; or

(c) affect any tax, surcharge, penalty, fine, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed against the provisions of the repealed Acts; or

(c) affect any investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy in respect of any such tax, surcharge, penalty, fine, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and other legal proceedings or recovery of arrears or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so repealed; or

(2) Notwithstanding anything contained in section 173, for the purpose of giving effect to sub-section (1), the State Government may, by notification, in the Official Gazette make such provision as appears to it necessary or expedient,—

(a) for making omissions from, additions to and adaptations and modifications of the rules, notifications and orders issued under the repealed Acts;

(b) for specifying the authority, officer or person who shall be competent to exercise such functions exercisable under any of the repealed Acts or any rules, notifications or orders issued thereunder as may be mentioned in the said notification.

(3) Notwithstanding anything contained in section 173, nothing contained in any of the repealed Acts limiting the time within which any action may be taken or
any order, assessment or re-assessment may be made shall apply to an assessment or re-assessment made on the assessee or any person.-

(i) in consequence of, or to give effect to, any finding, direction or order made under any provision of the relevant repealed Acts or any judgement, or order made by the Supreme Court, High Court or any other court whether before or after the commencement of this Act;

(ii) to rectify any error on account of the assessment of such assessee or person under this Act, instead of under the relevant enactment, provided such assessment or re-assessment under the repealed Acts is made within the time specified in such repealed Acts.

[4] The repeal of the Acts referred to in section 173 shall not be held to prejudice or affect the general application of section 6 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899) with regard to the effect of repeal.

SCHEDULE I

[See section 7]

ACTIVITIES TO BE TREATED AS SUPPLY EVEN IF MADE WITHOUT CONSIDERATION

1. Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.

2. Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business:

Provided that gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

3. Supply of goods—

(a) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or

(b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.

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.
SCHEDULE II

[See section 7]

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

1. Transfer
   (a) any transfer of the title in goods is a supply of goods;
   (b) any transfer of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services.
   (c) any transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed, is a supply of goods.

2. Land and Building
   (a) any lease, tenancy, easement, licence to occupy land is a supply of services;
   (b) any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services.

3. Treatment or process
   Any treatment or process which is applied to another person's goods is a supply of services.

4. Transfer of business assets
   (a) where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, such transfer or disposal is a supply of goods by the person;
   (b) where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, the usage or making available of such goods is a supply of services;
   (c) where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—
      (i) the business is transferred as a going concern to another person; or
      (ii) the business is carried on by a personal representative who is deemed to be a taxable person.

5. Supply of services
   The following shall be treated as supply of service, namely:--
   (a) renting of immovable property;
   (b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after
issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

Explanation.—For the purposes of this clause—

(1) the expression "competent authority" means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely:—
(i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (Central Act 20 of 1972); or
(ii) a chartered engineer registered with the Institution of Engineers (India); or
(iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority;

(2) the expression "construction" includes additions, alterations, replacements or remodeling of any existing civil structure;

(c) temporary transfer or permitting the use or enjoyment of any intellectual property right;

(d) development, design, programming, customisation, adaptation, upgradation, enhancement, implementation of information technology software;

(e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act, and

(f) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

6. Composite supply

The following composite supplies shall be treated as a supply of services, namely:—

(a) works contract as defined in clause (119) of section 2; and

(b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

7. Supply of Goods

The following shall be treated as supply of goods, namely:—

Supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.
SCHEDULE III

[See section 7]

ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES

1. Services by an employee to the employer in the course of or in relation to his employment.

2. Services by any court or Tribunal established under any law for the time being in force.

3. (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;

(b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or

(c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.

4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.

5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

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.
STATEMENT OF OBJECTS AND REASONS

Presently, the State Government levies value added tax, entry tax, luxury tax, special entry tax, entertainment tax, taxes on lotteries, betting tax etc. It also administers and collects Central Sales tax on behalf of Central Government. Similarly, the Central Government levies tax on, manufacture of certain goods in the form of Central Excise duty, provision of certain services in the form of service tax, inter-State sale of goods in the form of Central Sales tax Accordingly, there is multiplicity of taxes which are being levied on the same supply chain.

2. The Present tax system on goods and services is facing certain difficulties as under—

(i) there is cascading of taxes as taxes levied by the State Government are not available as set off against the taxes being levied by the Central Government;

(ii) certain taxes levied by State Government are not allowed as set off for payment of other taxes being levied by it;

(iii) the variety of Value Added Tax Laws in the country with disparate tax rates and dissimilar tax practices divides the country into separate economic spheres; and

(iv) the creation of tariff and non-tariff barriers such as octroi, entry tax, check posts, etc., hinder the free flow of trade throughout the country. Besides that, the large number of taxes create high compliance cost for the taxpayers in the form of number of returns, payments, etc.

3. In view of the aforesaid difficulties, all the above mentioned taxes are proposed to be subsumed in a single tax called the goods and services tax which will be levied on supply of goods or services or both at each stage of supply chain starting from manufacture or import and till the last retail level. So, any tax that is presently being levied by the State Government or the Central Government on the supply of goods or services is going to be converged in goods and services tax which is proposed to be a dual levy where the State Government will levy and collect tax in the form of state goods and services tax and the Central Government will levy and collect tax in the form of central goods and services tax on intra-State supply of goods or services or both.

4. In view of the above, it has become necessary to have a State legislation, namely the Karnataka Goods and Services Tax Bill, 2017. The proposed legislation will confer power upon the State Government for levying goods and services tax on the supply of goods or services or both which takes place within the State. The proposed legislation will simplify and harmonise the indirect tax regime in the country. It is expected to reduce cost of production and inflation in the economy, thereby making the Indian trade and industry more competitive, domestically as well as internationally. Due to the seamless transfer of input tax credit from one stage to another in the chain of value addition, there is an in-built mechanism in the design of goods and services tax that would incentivise tax compliance by taxpayers. The proposed goods and services tax will broaden the tax base, and result in better tax compliance due to a robust information technology infrastructure.

5. The Karnataka Goods and Services Tax Bill, 2017, inter alia, provides for the following, namely—
(a) to levy tax on all intra-State supplies of goods or services or both, except supply of alcoholic liquor for human consumption, at a rate to be notified, not exceeding twenty per cent. as recommended by the Goods and Services Tax Council (the Council);

(b) to broad base the input tax credit by making it available in respect of taxes paid on any supply of goods or services or both used or intended to be used in the course or furtherance of business;

(c) to impose obligation on electronic commerce operators to collect tax at source, at such rate not exceeding one per cent. of net value of taxable supplies, out of payments to suppliers supplying goods or services through their portals;

(d) to provide for self-assessment of the taxes payable by the registered person;

(e) to provide for conduct of audit of registered persons in order to verify compliance with the provisions of the Act;

(f) to provide for recovery of arrears of tax using various modes including detaining and sale of goods, movable and immovable property of defaulting taxable person;

(g) to provide for powers of inspection, search, seizure and arrest to the officers;

(h) to establish the Authority for Advance Ruling and the Appellate Authority for hearing appeals against the orders issued by the Authority for Advance Ruling;

(i) to adopt the Goods and Services Tax Appellate Tribunal established by the Central Government for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority;

(j) to make provision for penalties for contravention of the provisions of the proposed Legislation;

(k) to provide for an anti-profiteering clause in order to ensure that business passes on the benefit of reduced tax incidence on goods or services or both to the consumers; and

(l) to provide for elaborate transitional provisions for smooth transition of existing taxpayers to goods and services tax regime.

The Bill seeks to achieve the above objectives.
FINANCIAL MEMORANDUM

Clause 53 of the Bill provides for apportionment of tax and settlement of funds on account of transfer of utilisation of input tax credit under this Bill for the payment of tax dues under the integrated goods and services tax.

2. Clause 96 of the Bill provides for the establishment of an Authority for Advance Ruling under the State Goods and Services Tax Act.


4. Sub-clause (1) of clause 109 of the Bill provides for adoption of the Goods and Services Tax Appellate Tribunal established by the Central Government under the Central Goods and Services Tax Act, 2017 for hearing appeals against the orders passed by the Appellate Authority or the Revisonal Authority. Clause 110 of the Bill provides for the salary and allowances payable to the State President and Members of the State Benches and Area Benches of the Appellate Tribunal.

5. Sub-clause (2) of clause 171 of the Bill provides for establishment of an authority for an anti-profiteering clause in order to ensure that business passes on the benefit of reduced tax incidence on goods or services or both to the consumers.

6. The total financial implications in terms of recurring and non-recurring expenditure involved in carrying out the various functions under the proposed Legislation would be borne by the State Government. The existing officers and staff of the Department of Commercial Taxes would be used for carrying out the various functions under the Bill. However, it is not possible to estimate the exact recurring and non-recurring expenditure from the Consolidated Fund of State at this stage.
MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 164 of the Karnataka Goods and Services Bill, 2017 seeks to empower the State Government to make rules, inter alia, in the following matters, namely—

(a) collection of taxes under section 9;
(b) restrictions and conditions applicable to person opting for composition levy on under section 10;
(c) value of the supply of goods or services or both under section 15;
(d) conditions and restrictions on availing input tax credit and categories of tax paying documents under section 16;
(e) depreciation on capital goods and plant and machinery as specified under section 18;
(f) conditions and restrictions to allow input tax credit on inputs sent to a job-worker for job-work under section 19;
(g) conditions and restrictions to allow input tax credit on capital goods sent to a job worker for job work under section 19;
(h) manner of distribution of input tax credit by input service distributor under section 20;
(i) manner and conditions for getting registered under section 25;
(j) conditions for getting separate registration for business vertical under section 25;
(k) period in which tax invoice is to be issued under section 31;
(l) particulars to be declared on a tax invoice and a time in which such invoices are to be issued under section 31;
(m) particulars to be declared on a credit or debit note under section 34;
(n) particulars required to be maintained by a registered person at his principal place of business under section 35;
(o) form and manner in which details of outward supplies are to be declared under section 37;
(p) form and manner in which details of inward supplies are to be declared under section 38;
(q) form and manner in which a return is to be filed by the registered person under section 39;
(r) conditions and restrictions for provisional acceptance and claim of input tax credit under section 41;
(s) calculation of interest on delayed payment of tax under section 50;
(t) manner in which tax is to be deducted at source under section 51;
(u) manner in which tax is to be collected at source under section 52;
(v) manner and time for transfer of input tax credit under section 53;
(w) form and manner in which application of refund is to be made under section 54;
(x) condition and restrictions on refund in certain cases under section 55;
(y) manner in which consumer welfare fund is to be constituted under section 57;
(z) manner in which consumer welfare fund is to be utilized under section 58;
(aa) form in which a bond for provisional assessment is to be filed under section 60;
(a) manner in which returns are to be scrutinised under section 61;
(b) manner in which advance ruling pronounced is to be certified under section 98;
(c) manner in which Appeal Authority under section 100;
(d) manner in which Advance Ruling pronounced by the Appeal Authority is to be certified under section 102;
(e) appeals to Appellate Authority under section 107;
(f) constitution of selection committee and their manner of working for selection of the Technical Member (Centre) and Technical Member (State) of the National Bench and Regional Benches under section 110;
(g) verification of memorandum of cross objection under section 112;
(h) manner in which President exercises his financial and administrative powers under section 114;
(i) time, form and manner in which persons furnish information return under section 150;
(j) form and manner in which statistics is to be collected under section 151;
(k) fee for taking a copy of any order or document under section 163;
(l) (m) powers and discharge such functions under section 171; and any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules.

2. Clause 165 of the Bill empowers the State Government to make regulations to provide for any matter which is required to be, or may be, specified by regulation or in respect of which provision is to be made by regulations.

3. The matters in respect of which the said rules and regulations may be made are matters of procedure and administrative detail, and as such, it is not practicable to provide for them in the proposed Bill itself.

The delegation of legislative power is, therefore, of a normal character.

SIDDARAMAIAH
CHIEF MINISTER

S. Murthy
Secretary (I/c)
Karnataka Legislative Assembly