

**GOVERNMENT OF KARNATAKA**  
**(Department of Commercial Taxes)**

No.KSA/CR-178/09-10.

Office of the Commissioner of  
Commercial Taxes, VTK Building,  
I Main Road, Gandhinagar,  
Bangalore, Dated: 03.04.2010.

**NOTIFICATION**

In exercise of powers conferred by sub-section (1) of section 18-A of the Karnataka Value Added Tax Act, 2003, it is specified that with effect from the Fifteenth day of April, 2010 that a dealer registered under the said Act, purchasing cotton for use by him in manufacture or any other process or resale or transfer to a place outside the state other than as a result of sale, from another dealer registered under the said Act, shall deduct tax at source as specified under the said section.



(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes  
in Karnataka, Bangalore.