



GOVERNMENT OF KARNATAKA

**ANNUAL VOLUME
OF
KARNATAKA ACTS AND ORDINANCES**

For the Year 1988

**DEPARTMENT OF LAW AND PARLIAMENTARY
AFFAIRS**

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National Institute of Education
Planning and Administration
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Nil		
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Nil		
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Nil		
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Nil		
“ Z ”		
Nil		

ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 1988ರ ಸಂಖ್ಯೆ 1

ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತ (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 1988
ಪ್ರಕರಣಗಳ ಕ್ರಮಪಟ್ಟಿ

ಪ್ರಕರಣಗಳು :

1. ಚಿಕ್ಕ ಹೆಸರು ಮತ್ತು ಪ್ಯಾರಂಭ
2. 8ನೇ ಪ್ರಕರಣದ ತಿದ್ದುಪಡಿ
3. 12ನೇ ಪ್ರಕರಣದ ತಿದ್ದುಪಡಿ
4. 17A ಹೊಸ ಪ್ರಕರಣದ ಸೇರ್ಪಡೆ
5. 19ನೇ ಪ್ರಕರಣದ ತಿದ್ದುಪಡಿ

ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 1988ರ ಸಂಖ್ಯೆ 1

(1988ರ ಫೆಬ್ರವರಿ ತಿಂಗಳ 25ನೇ ದಿನಾಂಕದಂದು ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದ

ವಿಶೇಷ ಸಂಚಿಕೆಯಲ್ಲಿ ಮೊದಲು ಪ್ರಕಟವಾಗಿದೆ)

ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತ (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ 1988

(1988ರ ಫೆಬ್ರವರಿ 24ನೇ ದಿನಾಂಕದಂದು ರಾಜ್ಯಪಾಲರ ಅನುಮತಿ ಪಡೆಯಲಾಗಿದೆ)

ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತ ಅಧಿನಿಯಮ, 1984ನ್ನು ಮತ್ತು ತಿದ್ದುಪಡಿ ಮಾಡಲು ಒಂದು ಅಧಿನಿಯಮ,

ಇದರಲ್ಲಿ ಇನ್ನು ಮುಂದೆ ಕಾಣಿಸಿರುವ ಉಲ್ಲೇಖಗಳಿಗಾಗಿ, ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತ ಅಧಿನಿಯಮ 1984-(1985ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 4)ನ್ನು ಮತ್ತು ತಿದ್ದುಪಡಿ ಮಾಡುವುದು ಯುಕ್ತವಾಗಿರಬಹುದೆಂದು

ಭಾರತ ಗಣರಾಜ್ಯದ ಮೂವತ್ತೊಂಬತ್ತನೇ ವರ್ಷದಲ್ಲಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ವಿಧಾನ ಮಂಡಲವು ಈ ಮುಂದಿನಂತೆ ಅಧಿನಿಯಮಿತವಾಗಲಿ:

1. ಚಿಕ್ಕ ಹೆಸರು ಮತ್ತು ಪ್ರಾರಂಭ: (1) ಈ ಅಧಿನಿಯಮವನ್ನು ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತ (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 1988 ಎಂದು ಕರೆಯ ತಕ್ಕದ್ದು.

(2) ಇದು ಈ ಕೂಡಲೇ ಜಾರಿಯಲ್ಲಿ ಬರತಕ್ಕದು.

2. 8ನೇ ಪ್ರಕರಣದ ತಿದ್ದುಪಡಿ: ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತ ಅಧಿನಿಯಮ, 1984 (1985ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 4, (ಇದರಲ್ಲಿ ಇನ್ನು ಮುಂದೆ ಮೂಲ ಅಧಿನಿಯಮವೆಂದು ಉಲ್ಲೇಖಿಸುವುದು)ರ 3ನೇ ಉಪಪ್ರಕರಣದಲ್ಲಿ (ಬಿ) ಖಂಡದಲ್ಲಿ!

(1) "ನ್ಯಾಯಾಲಯ ಅಥವಾ ಇತರ ಪ್ರಾಧಿಕಾರ" ಎಂಬ ಪದಗಳಿಗೆ "ನ್ಯಾಯಾಲಯ, ಅಧಿಕಾರಿ ಮತ್ತು ಇತರ ಪ್ರಾಧಿಕಾರ" ಎಂಬ ಪದಗಳನ್ನು ಪ್ರತಿಷ್ಠಾಪಿಸತಕ್ಕದ್ದು; ಮತ್ತು

(2) (ಬಿ) ಖಂಡದ ಕೊನೆಯಲ್ಲಿ, "ಇವೆ" ಎಂಬ ಪದಕ್ಕೆ "ಇವೆ ಮತ್ತು ಅವರ ಪ್ರಯೋಜನ ಪಡೆಯದಿದ್ದರೆ" ಎಂಬ ಪದಗಳನ್ನು ಪ್ರತಿಷ್ಠಾಪಿಸತಕ್ಕದ್ದು.

3. 12ನೇ ಪ್ರಕರಣದ ತಿದ್ದುಪಡಿ. ಮೂಲ ಅಧಿನಿಯಮದ 12ನೇ ಪ್ರಕರಣದಲ್ಲಿ, (6)ನೇ ಉಪಪ್ರಕರಣಕ್ಕೆ ಈ ಮುಂದಿನ ಉಪಪ್ರಕರಣವನ್ನು ಪ್ರತಿಷ್ಠಾಪಿಸತಕ್ಕದ್ದು, ಎಂದರೆ:

"(6) ಲೋಕಾಯುಕ್ತರು, ತಮ್ಮ ಪ್ರಕಾರ್ಯಗಳಿಗೆ ಮತ್ತು ಉಪಲೋಕಾಯುಕ್ತರ ಪ್ರಕಾರ್ಯಗಳ ನಿರ್ವಹಣೆಯ ಬಗ್ಗೆ ರಾಜ್ಯ ಪಾಲರಿಗೆ ಒಂದು ಕೋಶಿಕ ವಾರ್ಷಿಕ ವರದಿಯನ್ನು ಒಪ್ಪಿಸತಕ್ಕದ್ದು

4. 17ಎ. ಹೊಸ ಪ್ರಕರಣದ ಸೇರ್ಪಡೆ. ಮೂಲ ಅಧಿನಿಯಮದ 17ನೇ ಪ್ರಕರಣದ ಕಡು ಮಯ, ಈ ಮುಂದಿನ ಪ್ರಕರಣವನ್ನು ಸೇರಿಸತಕ್ಕದ್ದು, ಎಂದರೆ:

17ಎ. ಅಪವಹಾನಕ್ಕಾಗಿ ಶಿಕ್ಷೆ ವಿಧಿಸಲು ಅಧಿಕಾರ;—ಲೋಕಾಯುಕ್ತ ಅಥವಾ ಉಪಲೋಕಾಯುಕ್ತರು, ಅಪವಹಾನದ ಬಗ್ಗೆ, ಉಚ್ಚ ನ್ಯಾಯಾಲಯಕ್ಕೆ ರುವಂಥ ಮತ್ತು ಚಲಾಯಿಸುವಂಥ ಅಧಿಕಾರ ಪಡೆದಿರುತ್ತಾರೆ, ಅಧಿಕಾರಿಗಳು ಮತ್ತು ಪ್ರಾಧಿಕಾರವನ್ನು ಹೊಂದಿರತಕ್ಕದ್ದು ಮತ್ತು ಚಲಾಯಿಸತಕ್ಕದ್ದು ಮತ್ತು ಈ ಉಲ್ಲೇಖಕ್ಕಾಗಿ ನ್ಯಾಯಾಲಯದಿಂದ ಅಧಿನಿಯಮ, 1971 (1971ರ ಕೇಂದ್ರಾಧಿನಿಯಮ 70) ಶಾಖೆಬಂಧಗಳು, ಉಚ್ಚ ನ್ಯಾಯಾಲಯಕ್ಕೆ ಅವಗಲಿ ವಹಿಸಲಾದ ಉಲ್ಲೇಖಗಳು, ಸಂದರ್ಭಾನುಸಾರ, ಲೋಕಾಯುಕ್ತ ಮತ್ತು ಉಪಲೋಕಾಯುಕ್ತರ ಬಗ್ಗೆ ಗಿನ ಉಲ್ಲೇಖವನ್ನು ಒಳಗೊಂಡಿರುವುದು ಅರ್ಥೈಸತಕ್ಕದ್ದು ಮತ್ತು ಮಾರ್ಪಾಟುಗಳನ್ನು ಮಾಡುವುದಾಗಿರತಕ್ಕದ್ದು.

5. 19ನೇ ಪ್ರಕರಣಕ್ಕೆ ತಿದ್ದುಪಡಿ;—ಮೂಲ ಅಧಿನಿಯಮದ 19ನೇ ಪ್ರಕರಣದಲ್ಲಿ (1)ನೇ ಉಪಪ್ರಕರಣದಲ್ಲಿ, "2ನೇ ಪ್ರಕರಣದ 12ನೇ ಖಂಡದ (ಜ) ಭಾಗದಲ್ಲಿ ಉಲ್ಲೇಖಿಸಿದ" ಎಂಬ ಪದಗಳು ಅಂಕಗಳು ಮತ್ತು ಅವರಣೆಗಳ ತರುವಾಯ "ಅದರ 7ನೇ ಪ್ರಕರಣದ, (1) ನೇ ಉಪಪ್ರಕರಣದ, (ii) ಮತ್ತು (4ನೇ ಖಂಡಗಳ ಅಡಿಯಲ್ಲಿ ಒರದ" ಎಂಬ ಪದಗಳು, ಅಂಕಗಳು ಮತ್ತು ಅವರಣೆಗಳನ್ನು ಸೇರಿಸತಕ್ಕದ್ದು.

KARNATAKA ACT No. 2 OF 1988

THE KARNATAKA ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1988

Arrangement of Sections

Sections

1. Short title and commencement
2. Amendment of section 3C
3. Amendment of section 4
4. Amendment of section 4A
5. Repeal and savings

KARNATAKA ACT 2 OF 1988

(First published in the *Karnataka Gazette* Extraordinary
on the Fourteenth day of March 1988)

THE KARNATAKA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1988

(Received the assent of the Governor on the tenth day of
March 1988)

An Act further to amend the Karnataka Entertainments Tax Act, 1958.

Whereas it is expedient further to amend the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958) for the purposes hereinafter appearing ;

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

1. *Short title and commencement.*—(1) This Act may be called the Karnataka Entertainments Tax (Amendment) Act, 1988.

(2) Section 3 of this Act shall be deemed to have come into force with effect from the Twelfth day of September, 1987 and the other sections shall be deemed to have come into force with effect from the Twenty-fourth day of November, 1987.

2. *Amendment of section 3C.*—In sub-section (1) of section 3C of the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958) (hereinafter referred to as the principal Act), for clause (b), the following clause shall be substituted, namely :—

“(b) in the case of a cinematograph show of a Kannada, Kodava, Konkani or Tulu film produced outside the State of

Karnataka and which has secured censor Certificate issued by the Central Board of Film Certification on or before the thirty-first day of December, 1987, the rates of entertainments tax payable shall be one half of the rates specified therein for a period of six months from the date of the first release of such film in the State of Karnataka.”

3. *Amendment of section 4.*—In section 4 of the principal Act,—

(1) in sub-section (1),—

(i) in the proviso, for the words “Provided that” the words “Provided further that” shall be substituted ;

(ii) before the proviso as so amended, the following proviso shall be inserted, namely :—

“Provided that in the case of a cinematograph show of Kannada, Kodava, Konkani or Tulu film, in addition to tax and surcharge leviable under sections 3 and 3A, the tax payable under this sub-section shall be at the following rates, namely :—

Sl. No.	<i>Payment for admissions (excluding entertainment tax and surcharge) for a person to the highest class of seat or accommodation</i>	<i>Rate of tax per show</i>
(a)	does not exceed one rupee and fifty paise ..	Ten rupees
(b)	exceeds one rupee and fifty paise but does not exceed two rupees and fifty paise.	Fifteen rupees
(c)	exceeds two rupees and fifty paise ..	Twenty five rupees

(iii) after the proviso as so amended, the following further proviso shall be inserted, namely :—

“Provided also that in respect of theatres paying tax in the manner specified in section 4A, the tax payable under this sub-section in respect of cinematograph show of a

Kannada, Kodava, Konkani or Tulu film shall be at the following rates, namely :—

<i>Sl. No.</i>	<i>Total payment for admission of a person to the highest class of seat or accommodation</i>	<i>Rate of tax per show</i>
(a)	does not exceed two rupees and fifty paise ..	Ten rupees
(b)	exceeds two rupees and fifty paise but does not exceed five rupees. ..	Fifteen rupees
(c)	exceeds five rupees ..	Twenty five rupees.

(2) after sub-section (2), the following sub-section shall be inserted, namely :—

“(3) Notwithstanding anything contained in sub-section (1), no show tax shall be payable in respect of a cinematograph show of a Kannada, Kodava, Konkani or Tulu film screened in theatres situated within the limits of any local authority having a population not exceeding fifteen thousand.”.

4. *Amendment of section 4A.*—In the third proviso to sub-section (1) of section 4A of the principal Act, for clause (ii), the following clause shall be substituted, namely :—

“(ii) in the case of a cinematograph show of a Kannada, Kodava, Konkani or Tulu film produced outside the State of Karnataka and which has secured a censor certificate issued by the Central Board of Film Certification on or before the thirty-first day of December 1987, the rates of entertainments tax payable shall be one half of the rates specified in the table under sub-section (1) for a period of six months from the date of the first release of such film in the State of Karnataka as notified under section 3-C.”

5. *Repeal and Savings.*—(1) The Karnataka Entertainments Tax (Amendment) Ordinance, 1987 (Karnataka Ordinance 7 of 1987) is hereby repealed.

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

ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 1983ರ ಸಂಖ್ಯೆ 3

ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ (ಲೇಖಾನುದಾನ) ಅಧಿನಿಯಮ, 1983

ಪ್ರಕರಣಗಳ ಕ್ರಮಪಟ್ಟಿ

ಪ್ರಕರಣಗಳು :

1. ಸಂಕ್ಷಿಪ್ತ ಹೆಸರು
2. ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯೊಳಗಿರುವ 1988-89ನೇ ಹಣಕಾಸು ವರ್ಷಕ್ಕಾಗಿ 1244,43,38,000 ರೂಪಾಯಿಗಳ ನೀಡಿಕೆ.
3. ಧನವಿನಿಯೋಗ
4. ಅನುಸೂಚಿ

ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ, 1988ರ ಸಂಖ್ಯೆ 3

(1988ರ ಮಾರ್ಚ್ 31ನೇ ದಿನಾಂಕದಂದು ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದ ವಿಶೇಷ ಸಂಚಿಕೆಯಲ್ಲಿ ಮೊದಲು ಪ್ರಕಟವಾಗಿದೆ).

ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ (ಲೇಖಾನುದಾನ) ಅಧಿನಿಯಮ, 1988.

(1988ರ ಮಾರ್ಚ್ 31ನೇ ದಿನಾಂಕದಂದು ರಾಜ್ಯಪಾಲರ ಅನುಮತಿ ಪಡೆಯಲಾಗಿದೆ).

1988-89ನೇ ಹಣಕಾಸು ವರ್ಷದ ಸೇವೆಗಳಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು ಅದರೊಳಗಿಂದ ಕೆಲವು ಅಧಿಕ ಮೊತ್ತಗಳ ಸಂದಾಯ ಮತ್ತು ವಿನಿಯೋಗಕ್ಕಾಗಿ/ಅಧಿಕಾರ ನೀಡಲು ಒಂದು ಅಧಿನಿಯಮ.

1988-89ನೇ ಹಣಕಾಸು ವರ್ಷದ ಸೇವೆಗಳಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು ಅದರೊಳಗಿಂದ ಕೆಲವು ಮೊತ್ತಗಳ ಸಂದಾಯ ಮತ್ತು ವಿನಿಯೋಗಕ್ಕಾಗಿ ಅಧಿಕಾರ ನೀಡುವುದು ಯುಕ್ತವಾಗಿರುತ್ತದೆಂದಿದೆ.

ಇದು ಭಾರತ ಗಣರಾಜ್ಯದ ಮೂವತ್ತೊಂಬತ್ತನೇಯ ವರ್ಷದಲ್ಲಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ವಿಧಾನ ಮಂಡಳಿಯಿಂದ ಈ ಕೆಳಕಂಡಂತೆ ಅಧಿನಿಯಮಿತವಾಗಲಿ.

1. ಸಂಕ್ಷಿಪ್ತ ಹೆಸರು.—ಈ ಅಧಿನಿಯಮವನ್ನು ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ ಅಧಿನಿಯಮ, 1988 ಎಂದು ಕರೆಯತಕ್ಕದ್ದು.

2. ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯೊಳಗಿಂದ 1988-89ನೇ ಹಣಕಾಸು ವರ್ಷಕ್ಕಾಗಿ 1244,43,38,000 ರೂಪಾಯಿಗಳ ನೀಡಿಕೆ.— ಅನುಸೂಚಿಯ 2ನೇ ಅಂಕದಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಲಾದ ಸೇವೆಗಳ ಸಂಬಂಧದಲ್ಲಿ, 1988-89ನೇ ಹಣಕಾಸು ವರ್ಷದ ನಿಗದಿತ ಕಾಲದಲ್ಲಿ ಸಂದಾಯ ಮಾಡುವಾಗ ಒದಗಬರುವ ಹಲವಾರು ಖರ್ಚುಗಳನ್ನು ವಹಿಸುವುದಕ್ಕಾಗಿ ಅನುಸೂಚಿಯ 5ನೇ ಅಂಕದಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಲಾಗಿರುವ ಒಂದು ಸಾವಿರದನ್ನೂರ ನಲವತ್ತು ನಾಲ್ಕು ಕೋಟಿ, ನಲವತ್ತು ಮೂರು ಲಕ್ಷದ ಮುಪ್ಪತ್ತೈಂಟು ಸಾವಿರ ರೂಪಾಯಿಗಳ ಮೊಬಲಗನ್ನು ಮೀರದಂತೆ ಮೊಬಲಗನ್ನು ಮಾತ್ರ ಕರ್ನಾಟಕ ಸಂಚಿತ ನಿಧಿಯಿಂದ ರಾಜ್ಯ ಮತ್ತು ಅದರೊಳಗಿಂದ ಸಂದಾಯ ಮಾಡತಕ್ಕದ್ದು ಮತ್ತು ಉಪಯೋಗಿಸತಕ್ಕದ್ದು.

3. ಧನವಿನಿಯೋಗ.—ಈ ಅಧಿನಿಯಮದ ಮೂಲಕ, ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು ಅದರೊಳಗಿಂದ ಸಂದಾಯ ಮಾಡಲು ಮತ್ತು ಉಪಯೋಗಿಸಲು ಅಧಿಕಾರ ನೀಡಲಾದ ಮೊತ್ತಗಳನ್ನು ಸದರಿ ವರ್ಷಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಅನುಸೂಚಿಯಲ್ಲಿ ತಿಳಿಸಲಾದ ಸೇವೆಗಳು ಮತ್ತು ಉದ್ದೇಶಗಳಿಗಾಗಿ ವಿನಿಯೋಗಿಸತಕ್ಕದ್ದು.

ಆಕೃತಿ ಸೂಚನೆ

(2 ಮತ್ತು 3ನೇ ಪ್ರಕರಣಗಳನ್ನು ನೋಡಿ)

ಬೀಡಿಕೆ ಸಂಖ್ಯೆ	ಸೇವೆಗಳು ಮತ್ತು ಉದ್ದೇಶಗಳು	ಮೀರಿದ ಮೊಬಲಗು				ಒಟ್ಟು
		1	2	3	4		5	6
1.	ಭೂಕಾರ ಮತ್ತು ಜಲ ಸಂರಕ್ಷಣೆ ಮತ್ತು ವ್ಯವಹಾರ (ತೋಟಗಾರಿಕೆ ಹೊರತುಪಡಿಸಿ)	ಅದಾಯ	18,00,00,000	20,000	18,00,20,000	
2.	ಮಿಷ್ಣು ಭೂಮಿ ಅಭಿವೃದ್ಧಿ.	ಬಂಡವಾಳ	3,80,00,000	...	3,80,00,000	
3.	ತೋಟಗಾರಿಕೆ	ಅದಾಯ	1,50,00,000	...	1,50,00,000	
4.	ಮತು ಸಂರಕ್ಷಣೆ ಮತ್ತು ಹೈನು ಅಭಿವೃದ್ಧಿ	ಅದಾಯ	3,80,00,000	...	3,50,00,000	
5.	ವಿನಯಗಾರಿಕೆ	ಅದಾಯ	11,00,00,000	10,000	11,00,10,000	
6.	ಉದ್ಯಮಗಳು (ಚಿಕ್ಕ ಪುಟ್ಟ ಉದ್ಯಮಗಳು ಸಹಕಾರ ಉದ್ಯಮಗಳು ಮತ್ತು ರೇಷ್ಮೆ ವ್ಯವಹಾರವನ್ನು ಹೊರತುಪಡಿಸಿ)	ಬಂಡವಾಳ	1,00,00,000	...	1,00,00,000	
7.	ಗಣ ಮತ್ತು ಭೂ ವಿಜ್ಞಾನ	ಅದಾಯ	2,00,00,000	5,000	2,00,05,000	
8.	ಚಿಕ್ಕ ಪುಟ್ಟ ಉದ್ಯಮಗಳು	ಬಂಡವಾಳ	50,00,000	...	50,00,000	
9.	ಸಹಕಾರ ಉದ್ಯಮಗಳು	ಅದಾಯ	3,20,00,000	15,000	3,20,15,000	
		ಬಂಡವಾಳ	4,50,00,000	...	4,50,00,000	
		ಅದಾಯ	1,50,00,000	1,000	1,50,01,000	
		ಅದಾಯ	9,00,00,000	7,000	9,00,07,000	
		ಬಂಡವಾಳ	1,50,00,000	...	1,50,00,000	
		ಅದಾಯ	75,00,000	...	75,00,000	
		ಬಂಡವಾಳ	20,00,000	...	20,00,000	

ರೇಷ್ಮೆ ವ್ಯವಸಾಯ	ಆದಾಯ	11,00,00,000	...	11,00,00,000
	ಬಂಡವಾಳ	1,00,00,000	...	1,00,00,000
1. ಲೇಖನ ಸಾಮಗ್ರಿ ಮತ್ತು ಮುದ್ರಣ	ಆದಾಯ	2,50,00,000	...	2,50,00,000
2. ಉಚ್ಚ ಶಿಕ್ಷಣ	ಆದಾಯ	25,50,00,000	25,000	25,50,25,000
	ಬಂಡವಾಳ	6,00,000	...	6,00,000
3. ಯುವಜನ ಸೇವೆಗಳು	ಆದಾಯ	3,00,00,000	20,000	3,00,20,000
14. ಕಲೆ ಸಂಸ್ಕೃತಿ ಮತ್ತು ಕನ್ನಡ ಅಭಿವೃದ್ಧಿ	ಆದಾಯ	1,25,00,000	...	1,25,00,000
15. ಪ್ರಾಥಮಿಕ ಮತ್ತು ಮಾಧ್ಯಮಿಕ ಶಿಕ್ಷಣ	ಆದಾಯ	92,00,00,000	...	92,00,00,000
16. ಸೇವೆಗಳ ಶಿಕ್ಷಣ	ಆದಾಯ	50,00,00,000	5,000	50,00,05,000
ವಿವಿಧ ಇತರ ಸೇವೆಗಳನ್ನು ನೀಡುವ ಬಗ್ಗೆ ನಿರೀಕ್ಷಿಸಿದ	ಆದಾಯ	...	1,00,00,000	1,00,00,000
ಬಡ್ಡಿ ಸಂವಾಯಗಳು	ಆದಾಯ	...	75,00,00,000	75,00,00,000
ಆಂತರಿಕ ಗುಣ ಕೇಂದ್ರ ಸರ್ಕಾರದಿಂದ ಸಾಲ ಮತ್ತು	ಬಂಡವಾಳ	...	2,00,00,00,000	2,00,00,00,000
ಆಂತರ ರಾಜ್ಯ ತೀರಿಕೆ,				
17. ವರವಾಸ ತೆರಿಗೆ, ವ್ಯಕ್ತಿಗಳು ಮಾರಾಟ ಮತ್ತು ಇತರ ಸೇವೆಗಳು	ಆದಾಯ	15,00,00,000	5,000	15,00,05,000
18. ವಿಮೆ, ವಿಜಾನೆ, ಮತ್ತು ಕೇವಲ ಇಲಾಖೆಗಳು	ಆದಾಯ	4,00,00,000	1,000	4,00,01,000
19. ವಿಶ್ರಾಂತಿ ವೇತನ ಮತ್ತು ಇತರ ನಿವೃತ್ತಿ ಸೌಲಭ್ಯಗಳು	ಆದಾಯ	50,00,00,000	25,00,000	50,25,00,000
20. ಸರ್ಕಾರ ನೌಕರರಿಗೆ ಸಾಲಗಳು ಮತ್ತು ವಿವಿಧ ಸಾಲಗಳು	ಬಂಡವಾಳ	5,00,00,000	...	5,00,00,000
21. ಸಣ್ಣ ಉಳಿತಾಯಗಳು	ಆದಾಯ	1,00,00,000	...	1,00,00,000
22. ಇತರ ವಿವಿಧ ಸೇವೆಗಳು	ಆದಾಯ	4,50,00,000	2,000	4,50,02,000
23. ಆಹಾರ ಮತ್ತು ನಿಯೋಜನೆಯಲ್ಲಿ ಸಾಮಗ್ರಿಗಳ ಸರಬರಾಜು	ಆದಾಯ	15,00,00,000	6,000	15,00,06,000
24. ಆರಣ್ಯ	ಆದಾಯ	15,00,00,000	1,00,00,000	16,00,00,000
	ಬಂಡವಾಳ	15,00,000	...	15,00,000

1	2	3	4	5	6
25	ರಾಜ್ಯ ಅಬಕಾರಿ	ಆದಾಯ	4,50,00,000	1,000	4,50,01,000
26	ವಾಹನಗಳ ತೆರಿಗೆಗಳು	ಆದಾಯ	1,75,00,000	4,00,000	1,79,00,000
27	ಫೋಲೀಸ್ ಮತ್ತು ಅಗ್ನಿಶಾಮಕ ಸೇವೆಗಳು	ಆದಾಯ	35,00,00,000	15,000	35,00,15,000
		ಬಂಡವಾಳ	1,00,000	...	1,00,000
28	ಚೈಲ್ ಇತ್ಯಾದಿ	ಆದಾಯ	2,00,00,000	2,000	2,00,02,000
29	ಪ್ರವಾಸೋದ್ಯಮ, ವಾರ್ತಾ ಮತ್ತು ಬೆಂಗಳೂರು ಅಭಿವೃದ್ಧಿ	ಆದಾಯ	2,25,00,000	25,000	2,25,25,000
		ಬಂಡವಾಳ	10,00,000	...	10,00,000
30	ರಸ್ತೆ ಸುರಿಗೆ	ಆದಾಯ	25,00,000	2,50,000	27,50,000
		ಬಂಡವಾಳ	4,50,00,000	...	4,50,00,000
31	ವೈದ್ಯಕೀಯ ಸೇವೆಗಳು ಕುಟುಂಬ ಕಲ್ಯಾಣ ಮತ್ತು ಜನಾರೋಗ್ಯ	ಆದಾಯ	60,00,00,000	8,000	60,00,08,000
		ಬಂಡವಾಳ	3,00,00,000	...	3,00,00,000
32	ಗೃಹನಿರ್ಮಾಣ (ಸರ್ಕಾರಿ ನಿವಾಸ ಕಟ್ಟಡಗಳನ್ನು ಹೊರತುಪಡಿಸಿ)	ಆದಾಯ	4,00,00,000	...	4,00,00,000
		ಬಂಡವಾಳ	2,00,00,000	...	2,00,00,000
33	ನಗರಾಭಿವೃದ್ಧಿ ಇತ್ಯಾದಿ	ಆದಾಯ	6,00,00,000	...	6,00,00,000
		ಬಂಡವಾಳ	4,50,00,000	...	4,50,00,000
34	ನಗರ ಪಾಲಿಕೆಗಳು ಮತ್ತು ಪಟ್ಟಣ ಪಂಚಾಯತಿಗಳ ಅನುದಾನ	ಆದಾಯ	14,00,00,000	...	14,00,00,000
35	ಸ್ಥಳೀಯ ನೀರಾವರಿ	ಆದಾಯ	10,00,00,000	.....	10,00,00,000
		ಬಂಡವಾಳ	8,00,00,000	1,00,000	8,01,00,000
36	ನೀರಾವರಿ, ಜಲಸಂಚಾರಿ, ಒಳಚರಂಡಿ ವ್ಯವಸ್ಥೆ ಮತ್ತು ಪ್ರವಾಹ ನಿಯಂತ್ರಣ ಯೋಜನೆಗಳು	ಆದಾಯ	45,00,00,000	...	45,00,00,000
		ಬಂಡವಾಳ	70,00,00,000	40,00,000	70,40,00,000

37	ರಾಜ್ಯ ವಿಧಾನ ಸಭೆ	ಆದಾಯ	1,50,00,000	1,50,000	1,51,50,000
38	ನ್ಯಾಯಾಡಳಿತ	ಆದಾಯ	6,50,00,000	...	6,50,00,000
39	ಚುನಾವಣೆಗಳು	ಆದಾಯ	75,00,000	..	75,00,000
40	ರಾಜ್ಯಪಾಲರು, ಸಚಿವರು ಮತ್ತು ಲೋಕಸೇವಾ ಆಯೋಗ	ಆದಾಯ	36,00,000	50,00,000	86,00,000
41	ಸಚಿವಾಲಯ	ಆದಾಯ	4,00,00,000	50,000	4,00,50,000
42	ಜಿಲ್ಲಾಡಳಿತ	ಆದಾಯ	6,00,00,000	3,000	6,00,03,000
43	ಮುಖ್ಯಮಂತ್ರಿಗಳ ವಿವಿಧ ಅಭಿಯಾನಕನೆ	ಆದಾಯ	3,00,00,000	1,00,00,000	4,00,00,000
44	ಯೋಜನಾ ಇಲಾಖೆಯ ಅಭಿಯಾನಕನೆ	ಆದಾಯ	1,50,00,000	..	1,50,00,000
		ಬಂಡವಾಳ	3,00,000	...	3,00,000
45	ಲೋಕೋಪಯೋಗಿ ಕಾಮಗಾರಿಗಳು (ನಿರ್ಮಾಣವನ್ನು ಹೊರತುಪಡಿಸಿ)	ಆದಾಯ	19,00,00,000	35,000	19,00,35,000
		ಬಂಡವಾಳ	35,00,000	...	35,00,000
46	ಕಟ್ಟಡಗಳು	ಆದಾಯ	1,50,00,000	1,00,000	1,51,00,000
		ಬಂಡವಾಳ	7,50,00,000	75,000	7,50,75,000
47	ರಸ್ತೆಗಳು ಮತ್ತು ಸೇತುವೆಗಳು	ಆದಾಯ	21,00,00,000	...	21,00,00,000
		ಬಂಡವಾಳ	4,00,00,000	...	4,00,00,000
48	ರೇವ್ಯು ಮತ್ತು ಜಲಸಾರಿಗೆ ಸೇವೆಗಳು	ಆದಾಯ	50,00,000	...	50,00,000
		ಬಂಡವಾಳ	1,00,00,000	...	1,00,00,000
49	ವಿದ್ಯುತ್ ಯೋಜನೆಗಳು	ಆದಾಯ	1,15,00,000	...	1,15,00,000
		ಬಂಡವಾಳ	75,00,00,000	...	75,00,00,000
0	ಭೂ ಕಂದಾಯ, ಇತ್ಯಾದಿ	ಆದಾಯ	18,00,00,000	50,00,000	18,50,00,000
		ಬಂಡವಾಳ	4,50,00,000	...	4,50,00,000
51	ಮುದ್ರಾಂಶಗಳು ಮತ್ತು ನೋಂದಣಿ	ಆದಾಯ	1,50,00,000	...	1,50,00,000

1	2	3	4	5	6
52	ನೈಸರ್ಗಿಕ ವಿಕೋಪಗಳ ಬಗ್ಗೆ ಪರಿಹಾರ	ಆದಾಯ	6,00,00,000	...	6,00,00,000
		ಬಂಡವಾಳ	2,00,000	...	2,00,000
53	ಪುನರ್ವಸತಿ ಯೋಜನೆಗಳು	ಆದಾಯ	2,00,000	...	2,00,000
54	ಮತೀಯ ಮತ್ತು ಧರ್ಮಾದಾಯ ಸಂಸ್ಥೆಗಳು ಇತ್ಯಾದಿ	ಆದಾಯ	2,75,00,000	...	2,75,00,000
55	ವಕ್ಕಳಿಗಳು	ಆದಾಯ	20,00,000	...	20,00,000
56	ಸಹಕಾರ (ಕ್ರಮಪಡಿಸಿದ ಮಾರುಕಟ್ಟೆಗಳನ್ನು ಹೊರತುಪಡಿಸಿ)	ಆದಾಯ	18,50,00,000	...	18,50,00,000
		ಬಂಡವಾಳ	1,50,00,000	...	1,50,00,000
57	ಕ್ರಮಪಡಿಸಿದ ಮಾರುಕಟ್ಟೆಗಳು	ಆದಾಯ	2,50,00,000	...	2,50,00,000
58	ಗ್ರಾಮೀಣ ನೀರುಸರಬರಾಜು ಮತ್ತು ನೈರ್ಮಲ್ಯ ವ್ಯವಸ್ಥೆ ಆದಾಯ	ಆದಾಯ	16,50,00,000	...	16,50,00,000
59	ಸಮುದಾಯ ಅಭಿವೃದ್ಧಿ	ಆದಾಯ	12,00,00,000	...	12,00,00,000
60	ಗ್ರಾಮಾಂತರ ಸಂಘಟನಾ ಅಭಿವೃದ್ಧಿ ಯೋಜನೆ	ಆದಾಯ	12,00,00,000	...	12,00,00,000
61	ಗ್ರಾಮೀಣ ಉದ್ಯೋಗ ಕಾರ್ಯಕ್ರಮಗಳು	ಆದಾಯ	13,50,00,000	...	13,50,00,000
62	ಕಾರ್ಮಿಕ ಮತ್ತು ಉದ್ಯೋಗ	ಆದಾಯ	7,50,00,000	2,000	7,50,02,000
63	ಪರಿಜನ, ಗಿರಿಜನ ಮತ್ತು ಹಿಂದೂಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ	ಆದಾಯ	25,00,00,000	...	25,00,00,000
		ಬಂಡವಾಳ	1,00,00,000	...	1,00,00,000
64	ಮಕ್ಕಳ ಮತ್ತು ಮಕ್ಕಳ ಕಲ್ಯಾಣ	ಆದಾಯ	32,00,00,000	...	32,00,00,000
		ಬಂಡವಾಳ	25,00,000	...	25,00,000
ಒಟ್ಟು			9,84,85,00,000	2,79,78,38,000	12,44,43,38,000

ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ, 1988ರ ಸಂಖ್ಯೆ 4
ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ ಅಧಿನಿಯಮ, 1988
ಪ್ರಕರಣಗಳ ಕ್ರಮಪಟಿ

ಪ್ರಕರಣಗಳು :

1. ಸಂಕ್ಷಿಪ್ತ ಹೆಸರು
2. ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ 1987-88ನೇ ಹಣಕಾಸು ವರ್ಷಕ್ಕಾಗಿ 340, 28, 12,000 ರೂಪಾಯಿಗಳ ನೀಡಿಕೆ.
3. ಧನವಿನಿಯೋಗ
ಅನುಸೂಚಿ

ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ, 1988ರ ಸಂಖ್ಯೆ 4

(1988 ಏಪ್ರಿಲ್ 4ನೇ ದಿನಾಂಕದಂದು ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದ ವಿಶೇಷ ಸಂಚಿಕೆಯಲ್ಲಿ
ಮೊದಲು ಪ್ರಕಟವಾಗಿದೆ)

ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ ಅಧಿನಿಯಮ 1988.

(1988ರ ಮಾರ್ಚ್ 30ನೇ ದಿನಾಂಕದಂದು ರಾಜ್ಯಪಾಲರ ಅನುಮತಿ ಪಡೆಯಲಾಗಿದೆ)

1987-88ನೇ ಹಣಕಾಸು ವರ್ಷದ ಸೇವೆಗಳಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು ಅದರೊಳಗಿಂದ ಕೆಲವು ಅಧಿಕ ಮೊತ್ತಗಳ ಸಂದಾಯ ಮತ್ತು ವಿನಿಯೋಗಕ್ಕಾಗಿ ಅಧಿಕಾರ ನೀಡಲು ಒಂದು ಅಧಿನಿಯಮ.

1987-88ನೇ ಹಣಕಾಸುವರ್ಷದ ಸೇವೆಗಳಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು ಆ ವ್ಯಕ್ತಿಯಿಂದ ಕೆಲವು ಅಧಿಕ ಮೊತ್ತಗಳ ಸಂದಾಯ ಮತ್ತು ವಿನಿಯೋಗಕ್ಕಾಗಿ ಅಧಿಕಾರ ನೀಡುವುದು ಯಶಸ್ವಿವಾಗಿರುತ್ತದೆ.

ಇದು ಭಾರತ ಗಣರಾಜ್ಯದ ಮೂವತ್ತೊಂಬತ್ತನೆಯ ವರ್ಷದಲ್ಲಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ವಿಧಾನ ಮಂಡಲ ದಿಂದ ಈ ಕೆಳಕಂಡಂತೆ ಅಧಿನಿಯಮಿತವಾಗಲಿ.

1. ಸಂಕ್ಷಿಪ್ತ ಹೆಸರು. ಈ ಅಧಿನಿಯಮವನ್ನು ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ ಅಧಿನಿಯಮ 1988 ಎಂದು ಕರೆಯತಕ್ಕದ್ದು.

2. ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ 1987-88ನೇ ಹಣಕಾಸು ವರ್ಷಕ್ಕಾಗಿ 340,28,12,000 ರೂಪಾಯಿಗಳ ನೀಡಿಕೆ. ಅನುಸೂಚನೆಯ 2ನೇ ಅಂಕದಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಲಾದ ಸೇವೆಗಳ ಸಂಬಂಧದಲ್ಲಿ 1987-88ನೇ ಹಣಕಾಸು ವರ್ಷದಲ್ಲಿ ಸಂದಾಯ ಮಾಡುವಾಗ ಒದಗಿಸುವ ಹಲವಾರು ಖರ್ಚುಗಳನ್ನು ವಹಿಸುವುದಕ್ಕಾಗಿ ಅನುಸೂಚಿಯ 5ನೇ ಅಂಕದಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಲಾಗಿದ್ದ ಮೊತ್ತದಲ್ಲಿ ಮುನ್ನೂರನಲವತ್ತು ಕೋಟಿ ಇಪ್ಪತ್ತೆಂಟು ಲಕ್ಷದ ಹನ್ನೆರಡುಸಾವಿರ ರೂಪಾಯಿಗಳಿಗೆ ಮೀರಿದಷ್ಟು ಮೊಬಲಗನ್ನು ಮಾತ್ರ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು ಅದರೊಳಗಿಂದ ಸಂದಾಯ ಮಾಡತಕ್ಕದು ಮತ್ತು ಉಪಯೋಗಿಸತಕ್ಕದು.

3. ಧನವಿನಿಯೋಗ—ಈ ಅಧಿನಿಯಮದ ಮೂಲಕ, ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು ಅದರೊಳಗಿಂದ ಸಂದಾಯ ಮಾಡಲು ಮತ್ತು ಉಪಯೋಗಿಸಲು ಅಧಿಕಾರ ನೀಡಲಾದ ಮೊತ್ತಗಳನ್ನು, ಸದರಿ ವರ್ಷಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಅನುಸೂಚಿಯಲ್ಲಿ ತಿಳಿಸಲಾದ ಸೇವೆಗಳು ಮತ್ತು ಉದ್ದೇಶಗಳಿಗಾಗಿ ವಿನಿಯೋಗಿಸತಕ್ಕದು.

ಅನುಬಂಧ

(2 ಮತ್ತು 3ನೇ ಪ್ರಕರಣಗಳನ್ನು ನೋಡಿ)

ಬೇಡಿಕೆ
ಸಂಖ್ಯೆ

ಸೇವೆಗಳು ಮತ್ತು ಉದ್ದೇಶಗಳು

ಮೀರದ ಮೊಬಲಗು

ಒಟ್ಟು

ವಿಧಾನ ಸಭೆಯಿಂದ
ಪುರಸ್ಕೃತವಾದುದನ್ನು

ಸಂಚಿತ ನಿಧಿಯಿಂದ
ಪ್ರಭೃತವಾದುದನ್ನು

1	2	3	4	5	6
1	ಭೂ ಮತ್ತು ಜಲ ಸಂರಕ್ಷಣೆ ಮತ್ತು ಕೃಷಿ (ತೋಟಗಾರಿಕೆ ಹೊರತುಪಡಿಸಿ)	ರಾಜಸ್ವ	5,25,68,000		5,25,68,000
		ಬಂಡವಾಳ	76,20,000	...	76,20,000
2	ತೋಟಗಾರಿಕೆ	ರಾಜಸ್ವ	1,21,50,000	...	1,21,50,000
3	ವಶುಸಂಗೋಪನೆ ಮತ್ತು ಹೈನು ಆಭಿವೃದ್ಧಿ	ರಾಜಸ್ವ	67,23,000	...	67,23,000
5	ಉದ್ಯಮಗಳು (ಚಿಕ್ಕಪುಟ್ಟ ಉದ್ಯಮಗಳು ಮತ್ತು ರೇಷ್ಮೆ ವ್ಯವಸಾಯವನ್ನು ಹೊರತುಪಡಿಸಿ)	ರಾಜಸ್ವ	64,19,000	...	64,19,000
		ಬಂಡವಾಳ	17,78,07,000	...	17,78,07,000
7	ಚಿಕ್ಕಪುಟ್ಟ ಉದ್ಯಮಗಳು	ರಾಜಸ್ವ	88,96,000	...	88,96,000
8	ರೇಷ್ಮೆ ವ್ಯವಸಾಯ	ಬಂಡವಾಳ	4,20,00,000	...	4,20,00,000
9	ಲೇಖನ ಸಾಮಗ್ರಿ ಮತ್ತು ಮುದ್ರಣ	ರಾಜಸ್ವ	46,50,000	...	46,50,000
10	ಉಚ್ಚ ಶಿಕ್ಷಣ	ರಾಜಸ್ವ	9,45,95,000	3,26,000	9,49,21,000
11	ಉಪವಿಭಾಗೀಯ ಸೇವೆಗಳು	ರಾಜಸ್ವ	10,00,000	...	10,00,000

1	2	3	4	5	6
13	ಕಲೆ, ಸಂಸ್ಕೃತಿ ಮತ್ತು ಕನ್ನಡ ಅಭಿವೃದ್ಧಿ	ರಾಜಸ್ವ	75,00,000	...	75,00,000
13	ಪ್ರಾಥಮಿಕ ಮತ್ತು ವಯಸ್ಕರ ಶಿಕ್ಷಣ	ರಾಜಸ್ವ ಬಂಡವಾಳ	300,00,300, 60,00,000	...	30,00,000 60,00,000
			1,98,62,000	...	1,98,62,000
14	ಪೌಢ ಶಿಕ್ಷಣ	ರಾಜಸ್ವ			
...	ಅಂತರಿಕ ಬುಣ, ಕೇಂದ್ರ ಸರ್ಕಾರದಿಂದ ಸಾಲ ಮತ್ತು ಅಂತರ ರಾಜ್ಯ ತೀರಿಕೆ	ಬಂಡವಾಳ	...	73,84,00,000	73,84,00,000
15	ವರಮಾನ ತೆರಿಗೆ ವ್ಯಕ್ತಿಗಳು ಮಾರಾಟ ಮತ್ತು ಇತರ ಸೇವೆಗಳು	ರಾಜಸ್ವ	64,01,000	...	64,01,000
17	ವಿಶ್ರಾಂತಿ ವೇತನ ಮತ್ತು ಇತರ ನಿವೃತ್ತಿ ಸೌಲಭ್ಯಗಳು	ರಾಜಸ್ವ	3,20,00,000	80,00,000	4,00,00,000
18	ಸರ್ಕಾರಿ ನೌಕರರಿಗೆ ಸಾಲಗಳು ಮತ್ತು ವಿವಿಧ ಸಾಲಗಳು	ಬಂಡವಾಳ	50,00,000	...	50,00,000
19	ಸಣ್ಣ ಉಳಿತಾಯ	ರಾಜಸ್ವ	1,00,00,000	...	1,00,00,000
20	ವಿವಿಧ ಸಾಮಾನ್ಯ ಸೇವೆಗಳು	ರಾಜಸ್ವ ಬಂಡವಾಳ	54,40,000 7,85,00,000	...	54,40,000 7,85,00,000
21	ಆಹಾರ ಮತ್ತು ನಿತ್ಯೋಪಯೋಗಿ ಸಾಮಾನುಗಳ ಸರಬರಾಜು	ರಾಜಸ್ವ	20,00,000	...	20,00,000
22	ಆರಣ್ಯ	ರಾಜಸ್ವ	2,59,30,000	...	2,59,30,000
25	ಪೋಲೀಸು ಮತ್ತು ಅಗ್ನಿಶಾಮಕ ಸೇವೆಗಳು	ರಾಜಸ್ವ	94,00,000	...	94,00,000
32	ನಗರಾಭಿವೃದ್ಧಿ	ರಾಜಸ್ವ ಬಂಡವಾಳ	2,75,00,000 1,02,50,000	...	2,75,00,000 1,02,50,000
34	ಸಣ್ಣ ನೀರಾವರಿ	ರಾಜಸ್ವ ಬಂಡವಾಳ	2,11,58,000 1,000	8,000 70,00,000	2,11,66,000 70,01,000
35	ನೀರಾವರಿ, ಜಲಸಂಚಾರ, ಒಳಕರಂಡಿ ವ್ಯವಸ್ಥೆ ಮತ್ತು ಪ್ರವಾಹ ನಿಯಂತ್ರಣ ಯೋಜನೆಗಳು	ರಾಜಸ್ವ ಬಂಡವಾಳ	18,54,000 7,000	...	18,54,000 46,07,000
				46,00,000	

36.	ರಾಜ್ಯ ವಿಧಾನ ಮಂಡಲ	ರಾಜಸ್ವ	66,98,000	40,000	67,38,000
38.	ಚುನಾವಣೆಗಳು	ರಾಜಸ್ವ	35,00,000	...	35,00,000
39.	ರಾಜ್ಯಪಾಲರು, ಸಚಿವರು ಮತ್ತು ಲೋಕಸೇವಾ ಅಯೋಗ	ರಾಜಸ್ವ	36,50,000	10,47,000	46,97,000
40.	ಸಚಿವಾಲಯ	ರಾಜಸ್ವ	2,99,90,000	...	2,99,90,000
41.	ಜಿಲ್ಲಾಡಳಿತ	ರಾಜಸ್ವ	1,33,65,000	...	1,33,65,000
42.	ಮುಖ್ಯಮಂತ್ರಿಗಳ ವಿವಿಧ ಅಭಿಯಾನ	ರಾಜಸ್ವ	93,58,000	25,12,000	1,18,70,000
43.	ಯೋಜನಾ ಇಲಾಖೆಯ ಅಭಿಯಾನಗಳು	ರಾಜಸ್ವ	31,00,000	...	31,00,000
45.	ಕಟ್ಟಡಗಳು	ರಾಜಸ್ವ	...	7,50,000	7,50,000
48.	ಓಡ್ಡುತ್ ಯೋಜನೆಗಳು	ಬಂಡವಾಳ	1,36,81,00,000	...	1,36,81,00,000
49.	ಭೂ ಕಂದಾಯ, ಇತ್ಯಾದಿ	ರಾಜಸ್ವ	1,08,57,000	80,71,00	1,89,28,000
51.	ವೈಸರ್ಗಿಕ ವಿಕೋಪಗಳ ಬಗ್ಗೆ ಪರಿಹಾರ	ರಾಜಸ್ವ	1,51,15,000	...	1,51,15,000
52.	ಪುನರ್ವಸತಿ ಯೋಜನೆ	ರಾಜಸ್ವ	...	12,25,000	12,25,000
55.	ಸಹಕಾರ (ಶ್ರಮಪಡಿಸಿದ ಮಾರುಕಟ್ಟೆಗಳನ್ನು ಹೊರತುಪಡಿಸಿ)	ರಾಜಸ್ವ	11,77,000	...	11,77,000
		ಬಂಡವಾಳ	1,14,91,000	...	1,14,91,000
57.	ಗ್ರಾಮೀಣಾ ನೀರು ಸರಬರಾಜು ಮತ್ತು ನೈರ್ಮಲ ವ್ಯವಸ್ಥೆ ಆದಾಯ	ರಾಜಸ್ವ	10,24,29,000	...	10,24,29,000
58.	ಸಾಮುದಾಯ ಅಭಿವೃದ್ಧಿ	ರಾಜಸ್ವ	73,60,000	...	73,60,000
59.	ಗ್ರಾಮಾಂತರ ಸಂಘಟನಾ ಅಭಿವೃದ್ಧಿ ಯೋಜನೆ	ರಾಜಸ್ವ	3,62,07,000	...	3,62,07,000
60.	ಗ್ರಾಮೀಣ ಉದ್ಯೋಗ ಯೋಜನೆಗಳು	ರಾಜಸ್ವ	25,75,75,000	...	25,75,75,000
62.	ಹರಿಜನ, ಗಿರಿಜನ ಮತ್ತು ಇತರ ಹಿಂದುಕದ ವರ್ಗದವರ ಕಲ್ಯಾಣ	ರಾಜಸ್ವ	1,59,97,000	...	1,59,97,000
63.	ಅದಿವಾಸಿ ಪ್ರದೇಶದ ಉಪಯೋಜನೆ	ರಾಜಸ್ವ	3,46,000	...	3,46,000
		ಬಂಡವಾಳ	41,12,000	...	41,12,000

1	2	3	4	5	6
65.	ಸಮಾಜ ಕಲ್ಯಾಣ	ರಾಜ್ಯ	4,41,75,000	...	4,41,75,000
		ರಾಜ್ಯಸ್ಥ	91,99,45,000	12,19,79,000	94,19,24,000
		ಜುಮ್ಮಾ ಬಂಡವಾಳ	171,08,88,000	75,00,00,000	246,08,88,000
		ಒಟ್ಟು ಜುಮ್ಮಾ ...	263,08,33,000	77,19,79,000	340,28,12,000

KARNATAKA ACT NO. 5 OF 1988

THE INDUSTRIAL DISPUTES (KARNATAKA
AMENDMENT) ACT, 1987

Arrangement of Sections

Sections

1. Short title and commencement
2. Amendment of section 10
3. Insertion of new section 10B
4. Amendment of section 11
5. Amendment of section 25K

KARNATAKA ACT NO. 5 OF 1988
(First published in the *Karnataka Gazette* Extraordinary
on the Seventh day of April, 1988)

THE INDUSTRIAL DISPUTES (KARNATAKA
AMENDMENT) ACT, 1987

(Received the assent of the President on the Eleventh Day of
February, 1988)

An Act further to amend the Industrial Disputes Act, 1947
in its application to the State of Karnataka.

Whereas it is expedient further to amend the Industrial
Disputes Act, 1947 (Central Act 14 of 1947) in its appli-
cation to the State of Karnataka ;

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

1. *Short title and commencement.*—(1) This Act may
be called the Industrial Disputes (Karnataka Amendment)
Act, 1987.

(2) It shall come into force at once.

2. *Amendment of section 10.*—In the Industrial Dis-
putes Act, 1947 (Central Act 14 of 1947) (hereinafter
referred to as the principal Act), in section 10, after sub-
section (4), the following sub-section shall be inserted,
namely :—

“ (4-A) Notwithstanding anything contained in section
9C and in this section, in the case of a dispute falling within
the scope of section 2A, the individual workman concerned
may, within six months from the date of communication to
him of the order of discharge, dismissal, retrenchment or
termination or the date of commencement of the Industrial
Disputes (Karnataka Amendment) Act, 1987, whichever is
later, apply, in the prescribed manner, to the Labour Court
for adjudication of the dispute and the Labour Court shall
dispose of such application in the same manner as a dispute
referred under sub-section (1).

Note.—An application under sub-section (4-A), may be made even in respect of a dispute pending consideration of the Government for reference, on the date of commencement of the Industrial Disputes (Karnataka Amendment) Act, 1987”.

3. *Insertion of new section 10B.*—After section 10A of the principal Act, the following section shall be inserted, namely :—

“ 10B. *Power to issue order regarding terms and conditions of service pending settlement of dispute.*—(1) Where an industrial dispute has been referred by the State Government to a Labour Court or a Tribunal under sub-section (1) of section 10 and if in the opinion of the State Government it is necessary or expedient so to do for securing the public safety or convenience or the maintenance of public order or supplies and services essential to the life of the community or for maintaining employment or industrial peace in the establishment concerning which such reference has been made, ~~it~~ may, by General or Special Order, make provision, —

(a) for requiring the employer or workman or both to observe such terms and conditions of employment as may be specified in the order or as may be determined in accordance with the order, including payment of money by the employer to any person who is or has been a workman ;

(b) for requiring any public utility service not to close or remain closed and to work or continue to work on such terms and conditions as may be specified in the order ; and

(c) for any incidental or supplementary matter which appears to it to be necessary or expedient for the purpose of the order :

Provided that no order made under this sub-section shall require any employer to observe terms and conditions of employment less favourable to the workmen than those which were applicable to them at any time within three months immediately preceding the date of the order.

Explanation.—For the purpose of this sub-section, “public utility service” means—

(i) any section of an industrial establishment on the working of which the safety of the establishment or the workman employed therein depends ;

(ii) any industry which supplies power, light or water to the public ;

(iii) any industry which has been declared by the State Government to be a public utility service for the purpose of this Act.

(2) An order made under sub-section (1) shall cease to operate on the expiry of a period of six months from the date of the order or on the date of the award of the Labour Court or the Tribunal, as the case may be, whichever is earlier.

(3) Any money paid by an employer to any person in pursuance of an order under sub-section (1), may be deducted by that employer from out of any monetary benefit to which such person becomes entitled under the provisions of any award passed by the Labour Court or the Tribunal, as the case may be.”

4. *Amendment of section 11.*—For sub-section (4) of section 11 of the principal Act, the following sub-sections shall be substituted, namely :—

“(4) A Conciliation Officer may, if he considers that any document or the testimony of any person is relevant or necessary for the settlement of an industrial dispute or for the purpose of verifying the implementation of any award or carrying out any other duty imposed on him under this Act, call for and inspect such document or summon and examine such person. For the aforesaid purposes, the Conciliation Officer shall have the same powers as are vested in a Civil Court while trying a suit under the Code of Civil Procedure, 1908 (Central Act V of 1908), in respect of the following matters, namely :—

(i) summoning and enforcing the attendance of any person and examining him on oath ;

- (ii) compelling the production of documents ;
- (iii) issuing commission for examination of witnesses.

(4A) Whoever refuses or fails to attend or take part in a conciliation proceeding or fails or refuses to produce the documents in pursuance of an order issued under sub-section (4), shall, on conviction, be punishable with imprisonment for a period which may extend to three months or with fine which may extend to five hundred rupees or with both.”.

5. *Amendment of section 25K.*—In section 25K of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely :—

“ (1A) Notwithstanding anything contained in sub-section (1) the State Government may, from time to time, by notification in the Official Gazette, apply the provisions of sections 25-O and section 25-R in so far as they relate to contravention of sub-section (1) or sub-section (2) of section 25-O, also to an industrial establishment of a seasonal character or in which work is performed only intermittently in which not less than one hundred workmen were employed, on an average per working day for the preceding twelve months.”.

KARNATAKA ACT No. 6 OF 1988

**THE KARNATAKA AGRICULTURAL PRODUCE
MARKETING (REGULATION) (AMENDMENT)
ACT, 1988**

Arrangement of Sections

Sections

1. Short title and commencement
2. Amendment of section 63
3. Repeal and savings

KARNATAKA ACT No. 6 OF 1988

(First published in the *Karnataka Gazette Extraordinary* on the Twenty third day of April, 1988)

**THE KARNATAKA AGRICULTURAL PRODUCE
MARKETING (REGULATION) (AMENDMENT)
ACT, 1988**

(Received the assent of the Governor on the Fifteenth day of April, 1988)

An Act further to amend the Karnataka Agricultural Produce Marketing (Regulation) Act, 1966.

Whereas it is expedient further to amend the Karnataka Agricultural Produce Marketing (Regulation) Act, 1966 (Karnataka Act 27 of 1966) for the purposes hereinafter appearing ;

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

1. *Short title and commencement.*—(1) This Act may be called the Karnataka Agricultural Produce Marketing (Regulation) (Amendment) Act, 1988.

(2) It shall be deemed to have come into force on the nineteenth day of November, 1987.

2. *Amendment of section 63.*—In section 63 of the Karnataka Agricultural Produce Marketing (Regulation) Act, 1966 (Karnataka Act 27 of 1966) (hereinafter referred to as the principal Act), in sub-section (2), in clause (b), after item (x), the following shall be inserted, namely :—

“(xi) with the prior approval of the State Government donate funds to any Agricultural University to impart insrtuctions in Agricultural Engineering and Research ”.

3. *Repeal and savings.*—(1) The Karnataka Agricultural Produce Marketing (Regulation) (Second Amendment) Ordinance 1987 (Karnataka Ordinance 6 of 1987) is hereby repealed.

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

KARNATAKA ACT No. 7 OF 1988

THE KARNATAKA SLUM AREAS (IMPROVEMENT
AND CLEARANCE) (AMENDMENT) ACT, 1988

Arrangement of Sections

Sections

1. Short title and commencement
2. Insertion of new section 26A.

KARNATAKA ACT No. 7 OF 1988

(First published in the *Karnataka Gazette* Extraordinary
on the Twenty-fifth day of April, 1988)

**THE KARNATAKA SLUM AREAS (IMPROVEMENT
AND CLEARANCE) (AMENDMENT) ACT, 1988**

(Received the assent of the Governor on the fifteenth
day of April, 1988)

An Act, further to amend the Karnataka Slum Areas
(Improvement and Clearance) Act, 1973.

Whereas it is expedient further to amend the Karnataka
Slum Areas (Improvement and Clearance) Act, 1973 (Karna-
taka Act 33 of 1974) for the purpose hereinafter appearing ;

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

1. *Short title and commencement.*—(1) This Act may be
called the Karnataka Slum Areas (Improvement and
Clearance) (Amendment) Act, 1988.

(2) It shall come into force at once.

2. *Insertion of new section 36A.*—After section 26 of
the Karnataka Slum Areas (Improvement and Clearance)
Act, 1973 the following section shall be inserted, namely :—

“26A. *The Board to have power to acquire land by
agreement.*—(1) Notwithstanding anything contained in
sections 17 and 20, the Board may, with the previous
approval of the Government, enter into an agreement with
any person for the acquisition from him, by purchase, lease
or exchange of any land within, adjoining or surrounded by,
any slum area or slum clearance area, or any interest in such
land which is needed for the purpose of executing any work

of improvement in relation to any slum area or any building in such area or for the purpose of redeveloping any slum clearance area, or for the purpose of rehabilitating slum dwellers.

(2) Where any land is acquired under sub-section (1), the Board may undertake the measures referred to in sub-section (1) of section 27 in accordance with such plans as may be approved by the Government and subject to such directions as may from time to time, be given by the Government."

KARNATAKA ACT No: 8 OF 1988
THE KARNATAKA HOUSING BOARD
(AMENDMENT) ACT, 1988

Arrangement of Sections

Sections

1. Short title and commencement
2. Amendment of section 2
3. Amendment of section 3
4. Amendment of section 10
5. Amendment of section 13
6. Amendment of section 15
7. Amendment of section 16
8. Amendment of Chapter III
9. Amendment of section 17
10. Amendment of section 18
11. Insertion of new section 18A
12. Amendment of section 19
13. Amendment of section 23
14. Amendment of section 24
15. Amendment of section 25
17. Amendment of section 26
18. Amendment of section 29
19. Amendment of section 31
20. Amendment of section 32
21. Insertion of new section 32A
22. Amendment of section 33
23. Amendment of section 34
24. Amendment of section 38
25. Amendment of section 39
26. Amendment of section 45

27. Amendment of section 46
28. Amendment of section 50
29. Amendment of section 52
30. Amendment of section 54
31. Insertion of new sections 54A and 54B
32. Amendment of section 55
33. Amendment of section 70
34. Amendment of section 74

KARNATAKA ACT No. 8 OF 1988

(First published in the *Karnataka Gazette* Extraordinary
on the Twenty-fifth day of April, 1988)

**THE KARNATAKA HOUSING BOARD
(AMENDMENT) ACT, 1988**

(Received the assent of the Governor on the fifteenth
day of April, 1988)

An Act further to amend the Karnataka Housing Board Act, 1962.

Whereas it is expedient further to amend the Karnataka Housing Board Act, 1962 (Karnataka Act 10 of 1963) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in the Thirty-ninth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Karnataka Housing Board (Amendment) Act, 1988.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section 2.*—In section 2 of the Karnataka Housing Board Act, 1962 (Karnataka Act 10 of 1963) (hereinafter referred to as the principal Act,—

(1) Clause (g-1) shall be relettered as clause (g-2) and before the clause (g-2) as so relettered, the following clause shall be inserted, namely :—

(g-1) 'District', 'District Court' and 'District Judge' respectively mean in the case of the Bangalore Metropolitan Area, 'the City of Bangalore', 'the City Civil Court' and 'a Judge as defined in the Bangalore City Civil Court Act, 1979 (Karnataka Act 13 of 1980) ;” ;

(2) After clause (i), the following clause shall be inserted, namely :—

“(i-1) ‘Land Development Scheme’ means a scheme framed under this Act for the purpose of providing house sites in any Area”;

(3) in clause (n), after the words “housing programme” the words “and land development programme” shall be inserted ;

(4) in clause (p), for the words “and includes” the words “but excludes” shall be substituted.

3. *Amendment of section 3.*—In section 3 of the principal Act,—

(1) for sub-section (2), the following sub-section shall be substituted, namely :—

“(2) The Board shall consist of the following members, namely :—

(a) a Chairman who shall be appointed by the State Government ;

(b) the Secretary to Government, in charge of Housing, Government of Karnataka ;

(c) the Secretary to Government, Finance Department, Government of Karnataka ;

(d) the Chief Engineer (Communication and Building (South)) ;

(e) the Director of Town Planning, Government of Karnataka ;

Army Corporation ;

(f) Chairan and Managing Diretor, Karnataka Land

(g) the Housing Commissioner ;

(h) a nominee of the Housing and Urban Development Corporation not below the rank of a Regional Chief; and

(i) five non-official members appointed by the State Government.”;

(2) in sub-section (3), for the words “any member” the words “any non-official member” shall be substituted.

4. *Amendment of section 10.*—In section 10 of the principal Act, in sub-section (5), for the words “housing schemes and labour housing schemes” the words “housing schemes, land development schemes and labour housing schemes” shall be substituted.

5. *Amendment of section 13.*—In section 13 of the principal Act.—

(i) in clause (c), for the word “eight”, the word “seven” shall be substituted;

(ii) after clause (c), the following clause shall be inserted, namely :—

“(cc) if any member being the Secretary to Government is unable to attend any meeting of the Board, he may unded intimation to the Chairman, authorise any officer not below the rank of a Deputy Secretary, writing to do so”.

6. *Amendment of section 15.*—In the proviso to sub-section (1) of section 15 of the principal Act,—

(1) in clause (a), for the words “five lakhs”, the words “fifty lakhs” shall be substituted;

(2) in clause (b), for the words “twenty five thousand” in the two places where they occur, the words “ten lakhs” shall be substituted.

7. *Amendment of section 16.*—Section 16 of the principal Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely :—

“(2) The Board may, by notification, direct that any power exercisable by it under this Act except the power to make regulations may also be exercised by the Housing Commissioner or such other officer of the Board as may be specified in the notification subject to such restrictions and conditions as may be specified therein.”

8. *Amendment of Chapter III.*—In the heading to Chapter III of the principal Act, after the words “Housing Schemes”, the words “And Land Development Schemes” shall be inserted.

9. *Amendment of section 17.*—In section 17 of the principal Act, after the words “Housing Schemes”, in the two places where they occur, the words “And Land Development Schemes”, shall be inserted.

10. *Amendment of section 18.*—In section 18 of the principal Act, in clause (i), after the words “In the Scheme”, the words “and carrying out by the Board in such Area, Drainage, Sewerage and Water Supply Works” shall be inserted.

11. *Insertion of new section 18A.*—After section 18 of the principal Act, the following section shall be inserted namely :—

“18A. *Matters to be provided for by Land Development Schemes.*—Notwithstanding anything contained in any other law for the time being in force, a Land Development Scheme may within the limits of the area comprised in the scheme, provide for all or any of the following matters, namely,—

(a) the acquisition by purchase, exchange or otherwise, of any land which in the opinion of the Board will be necessary for or affected by the execution of scheme ;

(b) laying or re-laying of all or any land comprised in the scheme and formation and alteration of streets ;

(c) drainage, water supply and electricity and carrying out by the Board in the area included in the scheme drainage sewerage and water supply works ;

(d) the distribution or redistribution of sites comprised in the scheme ;

(e) raising the level of any land which the Board may consider expedient to raise to facilitate better drainage ;

(f) forming open space for the better ventilation of the area comprised in the scheme or any adjoining area ;

(g) sanitary arrangements required ;

(h) sites for Parks, Playgrounds, Stadium, recreation grounds, School buildings, markets, Motor Vehicle Stands, Theatres, Police Stations, Post Offices, Co-operative Societies, Public Urinals and Latrines, Petrol Service Station, Hospitals, Dispensaries, Banks, Burial and Cremation Grounds and Sites for public purposes of other kinds.”.

12. *Amendment of section 19.*—In section 19 of the principal Act,—

(1) in the heading, after the words “Housing Programme”, the words “And Land Development Programme” shall be inserted ;

(2) in clause (a) of sub-section (2), for the words “Housing Schemes and Labour Housing Schemes” the words “Housing Schemes, Land Development Schemes and Labour Housing Schemes” shall be substituted.

13. *Amendment of section 23.*—In the proviso to section 23 of the principal Act,—

(i) for the words ‘ten per cent’, the words ‘twenty per cent’ shall be substituted ;

(ii) after the words ‘Housing Scheme’, the words ‘or Land Development Scheme’ shall be inserted ;

14. *Amendment of section 24.*—In section 24 of the principal Act,—

(1) in the heading, after the words “Housing Schemes” the words “And Land Development Schemes”, shall be inserted ;

(2) in sub-section (1), for the words “Housing Schemes and Labour Housing Schemes” the words “Housing Schemes, Land Development Schemes and Labour Housing Schemes” shall be substituted ;

(3) in sub-section (2), for the words “Housing Scheme or Labour Housing Scheme” the words “Housing Scheme, Land Development Scheme or Labour Housing Scheme” shall be substituted.

15. *Amendment of section 25.*—In section 25 of the principal Act,—

(1) in the heading,—

(i) after the words “Housing Scheme”, the words “or Land Development Scheme” shall be inserted ;

(ii) for the words “A Municipal Council, a Taluk Development Board or A Village Panchayat”, the words “A Municipal Council or A Mandal Panchayat” shall be substituted ;

(2) in sub-section (1),—

(i) the words “Talug Development Board” and the words “Talug Development Boards” wherever they occur shall be omitted ;

(ii) for the words "Village Panchayat" wherever they occur, the words "Mandal Panchayat" and for the words "Village Panchayats", the words "Mandal Panchayats" shall be substituted;

(iii) after the words "Housing Scheme", the words "or Land Development Scheme" shall be inserted;

(3) in sub-sections (2), (3) and (4),—

(i) the words "Taluk Development Board" wherever they occur shall be omitted;

(ii) for the words "Village Panchayat" shall be substituted.

17. *Amendment of section 26.*—In section 26 of the principal Act,—

(i) the words "Taluk Development Board" wherever they occur, shall be omitted;

(ii) for the words "Village Panchayat" wherever they occur, the words "Mandal Panchayat" shall be substituted.

18. *Amendment of section 29.*—In section 29 of the principal Act,—

(1) in the heading,—

(i) the words "Taluk Development Board" shall be permitted and for the words "Village Panchayat", the words "Mandal Panchayat" shall be substituted;

(ii) after the words "Housing Scheme", the words "or Land Development Scheme", shall be inserted;

(2) in sub-sections (1) and (3),—

(i) the words "Taluk Development Board" wherever they occur, shall be omitted;

(ii) for the words "Village Panchayat", wherever they occur, the words "Mandal Panchayat" shall be substituted;

(3) in sub-section (2), after the words "Housing Scheme", the words " or Land Development Scheme", shall be inserted.

19. *Amendment of section 31.*—In section 31 of the principal Act,—

(i) for the words "housing scheme or a labour housing scheme", the words "housing scheme, land development scheme or a labour housing scheme", shall be substituted;

(ii) after the words "of the housing scheme", the words "or land development scheme" shall be inserted.

20. *Amendment of section 32.*—In section 32 of the principal Act, for the words "housing scheme or labour housing scheme", the words "housing scheme, land development scheme or labour housing scheme" shall be substituted.

21. *Insertion of new section 32A.*—After section 32 of the principal Act, the following section shall be inserted, namely :—

"32A. *Board and the Housing Commissioner to exercise powers and functions under the Karnataka Acts 22 of 1964, 14 of 1977 and 20 of 1985.*—(1) In any area or part thereof to which this Act applies, the State Government may, by notification, declare that from such date and for such period as may be specified therein and subject to such restrictions and modifications, if any, as may be specified in the notification,—

(i) the power and functions of the Corporation, Municipal Council or a Mandal Panchayat or a standing committee thereof, under the Karnataka Municipalities Act, 1964, Karnataka Municipal Corporations Act, 1976 and the Karnataka Zilla Parishads, Taluk Panchayat Samithis, Mandal Panchayats and Nyaya Panchayats Act, 1983, shall be exercised and discharged by the Board; and

(ii) The powers and functions of the Commissioner of the Corporation, the Municipal Commissioner, Chief Officer of the Municipal Council or the Secretary of the Mandal Panchayat, as the case may be, shall be exercised and discharged by the Housing Commissioner :

Provided that the Corporation, the Municipal Council or the Mandal Panchayat concerned shall be consulted before the making of such declaration, if such area or part thereof lies within the limits of a city, a city or a town municipality or a mandal.

(2) On the making of the declaration under sub-section (1), notwithstanding anything contained in any other law for the time being in force, the Corporation, the Municipal Council or the Mandal Panchayat or any standing committee thereof or the Commissioner of the Corporation, the Municipal Commissioner or Chief Officer of the Municipal Council or the Secretary of the Mandal Panchayat shall not be competent to exercise and discharge the powers or functions conferred or imposed on the Board or the Housing Commissioner as the case may be, by such declaration.

(3) The Board or the Housing Commissioner may delegate any of the powers exercisable and functions that may be discharged by it or him under sub-section (1) to any officer or servant of the Board.

(4) The exercise of discharge of any of the powers or functions delegated under sub-section (3) shall be subject to such limitations, conditions and control, as may be laid down by the Board or the Housing Commissioner, as the case may be.

22. *Amendment of section 33.*—In section 33 of the principal Act,—

(1) in sub-section (1), after the words “housing scheme”, the words “or land development scheme”, shall be inserted ;

(2) in the proviso to sub-section (1), for the words “twenty five thousand” the words “ten lakhs” shall be substituted ;

(3) in sub-section (2), after the words “housing scheme”, the words “or land development scheme”, shall be inserted.

23. *Amendment of section 34.*—In section 34 of the principal Act, after the words “housing scheme”, the words “or a land development scheme”, shall be inserted.

24. *Amendment of section 38.*—In section 38 of the principal Act, after the words “housing scheme” the words “or land development scheme”, shall be inserted.

25. *Amendment of section 39.*—In sub-section (1) of section 39 of the principal Act, after the words “housing scheme”, the words “or a land development scheme” shall be inserted.

26. *Amendment of section 45.*—In section 45 of the principal Act,—

(1) in sub-section (1), in clause (a), after sub-clause (i), the following sub-clause shall be inserted, namely :—

“(ia) not paid any of the instalments of loan due from him to the Board in respect of such premises for a period of more than two months from the due date, or” ;

(2) in sub-section 3,—

(i) after the words, figure and brackets “sub-clause (i), the word, letter, figure and brackets” or (ia) shall be inserted ;

(ii) after the words “rent in arrears”, the words “or any instalment of loan in arrears”, shall be inserted.

27. *Amendment of section 46.*—In section 46 of the principal Act,—

(1) in the heading, for the words “rent or damages”, the words, “rent, damages, instalments of loan or other dues”, shall be substituted ;

(2) in sub-section (1),—

(i) after the words “in respect of Board premises.” the words “or any arrears of instalment of loan or other dues payable to the Board”, shall be inserted ;

(ii) after the words “pay the arrears of rent”, the words “or arrears of instalment of loan or other dues” shall be inserted ;

(iii) after the words “land revenue”, the words “or by distraint and sale of movable property of the defaulter, by such officer, in such manner and in accordance with such procedure as may be prescribed” shall be inserted.

28. *Amendment of section 50.*—In section 50 of the principal Act, sub-section (3) shall be omitted.

29. *Amendment of section 52.*—In sub-sections (1) and (3) of section 52 of the principal Act, for the words “five thousand rupees” in the two places where they occur, the words “rupees one lakh” shall be substituted.

30. *Amendment of section 54.*—In section 54 of the principal Act,—

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

“(1) Subject to the provisions of the Act and to such conditions as may be prescribed, the Board may from time to time borrow money required to carry out the purpose of this Act from any Scheduled Bank or a Corporation owned or controlled by the Government of India or the State Government.” ;

(2) after sub-section (5) the following sub-section shall be inserted, namely,—

“(6) The Board shall be competent to mortgage by way of security any of its properties for loan obtained from the Housing and Urban Development Corporation, New Delhi or from any Scheduled Bank or from any other recognised Housing Financial Institutions.”

31. *Insertion of new sections 54A and 54B.*—After section 54 of the principal Act, the following sections shall be inserted, namely :—

“54A. *Mode of repaying loan.*—Every loan obtained by the Board shall be repaid within the period and in the manner agreed upon by the Board,—

(a) from a sinking fund established for the purpose under section 54B ; or

(b) from money borrowed for the purpose ; or

(c) partly from the sinking fund established under section 54B and partly from the money borrowed for the purpose.

54B. *Establishment of a sinking fund.*—(1) The Board may establish a sinking fund for the purpose of repayment of loans borrowed by it.

(2) The amounts to be paid into the sinking fund and the mode of payment shall be as may be prescribed.

(3) All moneys paid into the sinking fund shall be invested in Government securities or fixed deposits with Scheduled Bank.”

32. *Amendment of section 55.*—In section 55 of the principal Act, in sub-section (3), at the end, the following shall be inserted, namely :—

“The audited accounts and the report shall be laid before each House of the State Legislature, as soon as may be after they are received by the State Government”.

33. *Amendment of section 70.*—In section 70 of the principal Act, for the words, “Housing Schemes or Labour Housing Schemes”, the words “Housing Schemes, Land Development Schemes or Labour Housing Schemes” shall be substituted.

34. *Amendment of section 74.*—In sub-section (2) of section 74 of the principal Act, in clause (c),—

(i) after the words “Annual Housing Programme”, the words “And Land Development Programme” shall be inserted ;

(ii) after the words “Housing Schemes”, the words “or Land Development Schemes” shall be inserted.

KARNATAKA ACT NO. 9 OF 1988

THE KARNATAKA LEGISLATURE SALARIES, PENSIONS AND ALLOWANCES (SECOND AMENDMENT) ACT, 1987.

Arrangement of Sections

Sections :

1. Short title and commencement
2. Amendment of section 11A

KARNATAKA ACT NO. 9 OF 1988

(First published in the Karnataka Gazette, Extraordinary on the Twenty-fifth day of April, 1988)

THE KARNATAKA LEGISLATURE SALARIES, PENSIONS AND ALLOWANCES (SECOND AMENDMENT) ACT, 1987.

(Received the assent of the Governor on the Fifteenth day of April, 1988)

An Act further to amend the Karnataka Legislature Salaries, Pensions and Allowances Act, 1956.

Whereas it is expedient further to amend the Karnataka Legislature Salaries, Pensions and Allowances Act, 1956 (Karnataka Act 2 of 1957) for the purposes, hereinafter appearing :

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

1. *Short title and commencement.*—(1) This Act may be called the Karnataka Legislature Salaries, Pensions and Allowances (Second Amendment) Act, 1987.

(2) It shall be deemed to have come into force on the First day of April, 1987.

2. *Amendment of section 11A.*—In sub-section (1A) of section 11A of the Karnataka Legislature Salaries, Pensions and Allowances Act, 1956 (Karnataka Act 2 of 1957), for the words “five hundred rupees” the words “seven hundred and fifty rupees” shall be substituted.

KARNATAKA ACT NO. 10 OF 1988
THE KARNATAKA STAMP (AMENDMENT)
ACT, 1988

Arrangement of Sections

Sections .

1. Short title and commencement
2. Amendment of the Schedule

KARNATAKA ACT NO. 10 OF 1988

(First published in the Karnataka Gazette, Extraordinary on the Twenty-fifth day of April, 1988)

THE KARNATAKA STAMP (AMENDMENT)
ACT, 1988

(Received the assent of the Governor on the
Fifteenth day of April, 1988)

An Act further to amend the Karnataka Stamp Act, 1957.

Whereas it is expedient further to amend the Karnataka Stamp Act, 1957 (Karnataka Act 34 of 1957) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in the Thirty-ninth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Karnataka Stamp (Amendment) Act, 1988.

(2) It shall come into force at once.

2. *Amendment of the Schedule.*—In the Schedule of the Karnataka Stamp Act, 1957 (Karnataka Act 34 of 1957),—

(i) in clause (d) of Article 5, after the brackets, words and figures “ (Karnataka Act 11 of 1976) ”, a comma, the words, figures and brackets “ House Building Co-operative Societies Registered under the Karnataka Co-operative Societies Act, 1959 (Karnataka Act 11 of 1959) ”, shall be inserted.

(ii) in the proviso to Article 20, after the brackets, words and figures “ (Karnataka Act 11 of 1976) ”, a comma, the words, figures and brackets “ House Building Co-operative Societies Registered under the Karnataka Co-operative Societies Act, 1959 (Karnataka Act 11 of 1959), in so far as it relates to allotment of building sites to its members ”, shall be inserted.

KARNATAKA ACT NO. 11 OF 1988

**THE BANGALORE DEVELOPMENT AUTHORITY
(AMENDMENT) ACT, 1988**

Arrangement of Sections

Sections

1. Short title and commencement
2. Amendment of section 2
3. Amendment of section 3
4. Insertion of new section 12A

KARNATAKA ACT NO. 11 OF 1988

(First published in the Karnataka Gazette Extraordinary on the Seventh day of May, 1988).

**THE BANGALORE DEVELOPMENT AUTHORITY
(AMENDMENT) ACT, 1988**

(Received the assent of the Governor on the
Twenty Eighth day of April, 1988)

An Act further to amend the Bangalore Development Authority Act, 1976.

Whereas it is expedient further to amend the Bangalore Development Authority Act, 1976 (Karnataka Act 12 of 1976) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in the Thirty-ninth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Bangalore Development Authority (Amendment) Act, 1988.

(2) It shall come into force at once.

2. *Amendment of section 2.*—In section 2 of the Bangalore Development Authority Act, 1976 (Karnataka Act 12 of 1976) (hereinafter referred to as the principal Act), for clause (bb), the following clause shall be deemed to have been substituted with effect from the Twenty-first day of April, 1984, namely :—

“ (bb) civic amenity means,—

(i) a market, a post office, a telephone exchange, a bank, a fair price shop, a milk booth, a school, a dispensary, a hospital, a pathological laboratory, a maternity home, a child care centre, a library, a gymnasium, a bus stand or a bus depot ;

(ii) a recreation centre run by the Government or the Corporation ;

(iii) a centre for educational, social or cultural activities established by the Central Government or the State Government or by a body established by the Central Government or the State Government ;

(iv) a centre for educational, religious, social or cultural activities or for philanthropic service run by a Co-operative Society Registered under the Karnataka Co-operative Societies Act, 1959 (Karnataka Act 11 of 1959) or a Society Registered under the Karnataka Societies Registration Act, 1960 (Karnataka Act 17 of 1960) or by a Trust Created wholly for Charitable, Educational or Religious purposes ;

(v) a Police Station, an Area Office or a Service Station of the Corporation or the Bangalore Water Supply and Sewerage Board or the Karnataka Electricity Board ; and

(vi) such other amenity as the Government may, by notification, specify ;”.

3. *Amendment of section 3.*—In section 3 of the principal Act, in sub-section (3), after clause (m), the following clause shall be inserted, namely :—

“ (n) the Secretary of the Authority, who shall be an *ex-officio* member.”.

4. *Insertion of new section 12A.*—After section 12 of the principal Act, the following section shall be inserted, namely :—

“ 12A. *Appointment of Secretary.*—(1) The State Government shall appoint an officer not below the rank of a Senior Scale Officer of the Karnataka Administrative Service, to be the Secretary of the Authority.

(2) The Secretary shall receive such monthly Salary and other Allowance as the State Government may from time to time determine.”.

KARNATAKA ACT NO. 12 OF 1988

**THE KARNATAKA PROHIBITION OF BEGGARY
(AMENDMENT) ACT, 1988**

Arrangement of Sections

Sections

1. Short title and commencement
2. Amendment of section 19
3. Amendment of section 22

KARNATAKA ACT NO. 12 OF 1988

(First published in the Karnataka Gazette Extraordinary
on the Eleventh day of May, 1988)

THE KARNATAKA PROHIBITION OF BEGGARY
(AMENDMENT) ACT, 1988

(Received the assent of the Governor on the
Fifteenth day of April, 1988)

An Act further to amend the Karnataka Prohibition of
Beggary Act, 1975.

Whereas it is expedient further to amend the Karnataka
Prohibition of Beggary Act, 1975 (Karnataka Act 27 of
1975) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in the
Thirty-eighth Year of the Republic of India, as follows :—

1. *Short title and commencement.*—(1) This Act may
be called the Karnataka Prohibition of Beggary (Amend-
ment) Act, 1988.

(2) It shall come into force at once.

2. *Amendment of section 19.*—In section 19 of the
Karnataka Prohibition of Beggary Act, 1975 (Karnataka
Act 27 of 1975) (hereinafter referred to as the principal
Act) for the words “Government or such other officer as
may be authorised by the Government in this behalf”, the
words, “Chairman of the Central Relief Committee” shall
be substituted.

3. *Amendment of section 22.*—In section 22 of the
principal Act, for the words, “Government may” in the
two places where they occur, the words, “Chairman of the
Central Relief Committee may” shall be substituted.

KARNATAKA ACT NO. 13 OF 1988

THE KARNATAKA UNIVERSITIES OF AGRICULTURAL SCIENCES (AMENDMENT) ACT, 1988

Arrangement of Sections

Sections

1. Short title and commencement
2. Amendment of section 8
3. Repeal and Savings

KARNATAKA ACT NO. 13 OF 1988

(First published in the Karnataka Gazette Extraordinary on the Twelfth day of May, 1988).

THE KARNATAKA UNIVERSITIES OF AGRICULTURAL SCIENCES (AMENDMENT) ACT, 1988

(Received the assent of the Governor on the Twenty Eighth day of April, 1988)

An Act further to amend the Karnataka Universities of Agricultural Sciences Act, 1963.

Whereas it is expedient further to amend the Karnataka Universities of Agricultural Sciences Act, 1963 (Karnataka Act 22 of 1963) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in the Thirty-ninth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Karnataka Universities of Agricultural Sciences (Amendment) Act, 1988.

(2) It shall be deemed to have come into force on the Thirty-first day of December, 1987.

2. *Amendment of section 8.*—In section 8 of the Karnataka Universities of Agricultural Sciences Act, 1963 (Karnataka Act 22 of 1963) (hereinafter referred to as the principal Act), in sub-section (1), for the word “desired”, the word “requested” shall be substituted.

3. *Repeal and Savings.*—(1) The Karnataka Universities of Agricultural Sciences (Amendment) Ordinance, 1987 (Karnataka Ordinance 9 of 1987) is hereby repealed.

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

ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 1988ರ ಸಂಖ್ಯೆ 14

ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ (ಸಂಖ್ಯೆ : 2) ಅಧಿನಿಯಮ, 1988

ಪ್ರಕರಣಗಳ ಕ್ರಮಪಟ್ಟಿ

ಪ್ರಕರಣಗಳು :

1. ಸಂಕ್ಷಿಪ್ತ ಹೆಸರು
2. ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯೊಳಗಿಂದ 1988-98ನೇ ಹಣಕಾಸು ವರ್ಷಕ್ಕಾಗಿ 4843,58,11,000 ರೂಪಾಯಿಗಳ ನೀಡಿಕೆ.
3. ಧನವಿನಿಯೋಗ
4. ಅನುಸೂಚಿ

ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 1988ರ ಸಂಖ್ಯೆ 14

(1988ರ ಜೂನ್ 30ನೇ ದಿನಾಂಕದಂದು ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರದ ವಿಶೇಷ ಸಂಚಿಕೆಯಲ್ಲಿ
ಮೊದಲು ಪ್ರಕಟವಾಗಲಿ)

ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ (ಸಂಖ್ಯೆ 2) ಅಧಿನಿಯಮ, 1988

(1988ರ ಜೂನ್ 30ನೇ ದಿನಾಂಕದಂದು ರಾಜ್ಯಪಾಲರ ಅನುಮತಿ ಪಡೆಯಲಾಗಿವೆ)

1988-89ನೇ ಹಣಕಾಸು ವರ್ಷದ ಸೇವೆಗಳಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು
ಅದರೊಳಗಿಂದ ಕೆಲವು ಮೊತ್ತಗಳ ಸಂದಾಯ ಮತ್ತು ವಿನಿಯೋಗಕ್ಕಾಗಿ ಅಧಿಕಾರ ನೀಡಲು ಒಂದು
ಅಧಿನಿಯಮ.

1988-89ನೇ ಹಣಕಾಸು ವರ್ಷದ ಸೇವೆಗಳಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು
ಆ ವ್ಯಕ್ತಿಯಿಂದ ಕೆಲವು ಮೊತ್ತಗಳ ಸಂದಾಯ ಮತ್ತು ವಿನಿಯೋಗಕ್ಕಾಗಿ ಅಧಿಕಾರ ನೀಡುವುದು
ಯುಕ್ತವಾಗಿರುವುದರಿಂದ.

ಇದು ಭಾರತ ಗಣರಾಜ್ಯದ ಮೂವತ್ತೊಂಬತ್ತನೆಯ ವರ್ಷದಲ್ಲಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ವಿಧಾನ ಮಂಡಲ
ದಿಂದ ಈ ಕೆಳಕಂಡಂತೆ ಅಧಿನಿಯಮಿತವಾಗಲಿ.

1. ಸಂಕ್ಷಿಪ್ತ ಹೆಸರು.—ಈ ಅಧಿನಿಯಮವನ್ನು ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ (ಸಂಖ್ಯೆ 2) ಅಧಿನಿಯಮ,
1988 ಎಂದು ಕರೆಯತಕ್ಕದ್ದು.

2. ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯೊಳಗಿಂದ 1988-89ನೇ ಹಣಕಾಸು ವರ್ಷಕ್ಕಾಗಿ
4843,58,11,000 ರೂಪಾಯಿಗಳ ನೀಡಿಕೆ. ಅನುಸೂಚಿಯ 2ನೇ ಅಂಶದಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಲಾದ
ಸೇವೆಗಳ ಸಂಬಂಧದಲ್ಲಿ, 1988-89ನೇ ಹಣಕಾಸು ವರ್ಷದಲ್ಲಿ ಸಂದಾಯ ಮಾಡುವಾಗ ಒದಗಬರುವ
ಹಲವಾರು ಖರ್ಚುಗಳನ್ನು ವಹಿಸುವುದಕ್ಕಾಗಿ ಅನುಸೂಚಿಯ 5ನೇ ಅಂಶದಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಲಾಗಿರುವ
ನಾಲ್ಕು ಸಾವಿರದ ಎಂಟನೂರನಲವತ್ತ ಮೂರು ಕೋಟಿ. ಐವತ್ತೆಂಟು ಲಕ್ಷದ ಹನ್ನೊಂದು ಸಾವಿರ
ರೂಪಾಯಿಗಳಿಗೆ ಮೀರದಂತೆ ಮೊಬಲಗನ್ನು (ಕರ್ನಾಟಕ ಧನವಿನಿಯೋಗ (ಲೇಖಾನುದಾನ) ಅಧಿನಿಯಮ
1988ರ ಅನುಸೂಚಿಯ 5ನೇ ಅಂಶದಲ್ಲಿ ಸೂಚಿಸಿದ್ದ ಮೊತ್ತವು ಸೇರಿದಂತೆ) ಮಾತ್ರ ಕರ್ನಾಟಕ ರಾಜ್ಯ
ಸಂಚಿತ ನಿಧಿಯಿಂದ ಮತ್ತು ಅದರೊಳಗಿಂದ ಸಂದಾಯ ಮಾಡತಕ್ಕದ್ದು ಮತ್ತು ಉಪಯೋಗಿಸತಕ್ಕದ್ದು

3. ಧನವಿನಿಯೋಗ. ಈ ಅಧಿನಿಯಮದ ಮೂಲಕ ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಸಂಚಿತ ನಿಧಿಯಿಂದ
ಮತ್ತು ಅದರೊಳಗಿಂದ ಸಂದಾಯ ಮಾಡಲು ಮತ್ತು ಉಪಯೋಗಿಸಲು ಅಧಿಕಾರ ನೀಡಲಾದ
ಮೊತ್ತಗಳನ್ನು ಸದರಿ ವರ್ಷಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಅನುಸೂಚಿಯಲ್ಲಿ ತಿಳಿಸಲಾದ ಸೇವೆಗಳು ಮತ್ತು
ಉದ್ದೇಶಗಳಿಗಾಗಿ ವಿನಿಯೋಗಿಸತಕ್ಕದ್ದು.

ಅನುಸೂಚಿ.
(2 ಮತ್ತು 3ನೇ ಪ್ರಕರಣಗಳನ್ನು ನೋಡಿ)

ಬೇಡಿಕೆ ಸಂಖ್ಯೆ	ಸೇವೆಗಳು ಮತ್ತು ಉದ್ದೇಶಗಳು	ಮೀರದ ಮೊಬಲಗು		ಒಟ್ಟು	
		ವಿಧಾನ ಸಭೆಯಿಂದ ಪುರಸ್ಕೃತವಾದುದನ್ನು	ಸಂಚಿತ ನಿಧಿಯಿಂದ ಪ್ರಭೃತವಾದುದನ್ನು		
1	2	3	4	5	
1.	ಭೂಸಾರ ಮತ್ತು ಜಲ ಸಂರಕ್ಷಣೆ ಮತ್ತು ವ್ಯವಸಾಯ (ತೋಟಗಾರಿಕೆ ಹೊರತುಪಡಿಸಿ)	ಆದಾಯ ಬಂಡವಾಳ	69,12,89,000 14,80,00,000	69,000 ...	69,13,58,000 14,80,00,000
2.	ಬುಟ್ಟಿ ಭೂಮಿ ಅಭಿವೃದ್ಧಿ.	ಆದಾಯ	6,03,95,000	...	6,03,95,000
3.	ತೋಟಗಾರಿಕೆ	ಆದಾಯ	14,22,89,000	...	14,22,89,000
4.	ಪಶುಸಂಗೋಪನೆ ಮತ್ತು ಹೈನು ಅಭಿವೃದ್ಧಿ	ಆದಾಯ ಬಂಡವಾಳ	41,90,43,000 4,00,00,000	31,000 ...	41,90,74,000 4,00,00,000
5.	ಮೀನುಗಾರಿಕೆ	ಆದಾಯ ಬಂಡವಾಳ	7,34,84,000 1,57,30,000	16,000 ...	7,35,00,000 1,57,30,000
6.	ಉದ್ಯಮಗಳು (ಚಿಕ್ಕಪುಟ್ಟ) ಉದ್ಯಮಗಳು ಸಹಕಾರ ಉದ್ಯಮಗಳ ಮತ್ತು ರೇಷ್ಮೆ ವ್ಯವಸಾಯವನ್ನು ಹೊರತುಪಡಿಸಿ)	ಆದಾಯ ಬಂಡವಾಳ	8,63,00,000 17,00,00,000	55,000 ...	8,63,55,000 17,00,00,000
7.	ಗಣಿ ಮತ್ತು ಭೂ ವಿಜ್ಞಾನ	ಆದಾಯ	5,88,02,000	1,000	5,88,03,000
8.	ಚಿಕ್ಕ ಪುಟ್ಟ ಉದ್ಯಮಗಳು	ಆದಾಯ ಬಂಡವಾಳ	34,93,14,000 5,82,00,000	26,000 ...	34,93,40,000 5,82,00,000
9.	ಸಹಕಾರ ಉದ್ಯಮಗಳು	ಆದಾಯ ಬಂಡವಾಳ	2,67,26,000 57,54,000	2,67,26,000 57,54,000

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10:	ರೇಷ್ಮೆ ವ್ಯವಸಾಯ	ಆದಾಯ	43,29,95,000	...	43,29,95,000
		ಬಂಡವಾಳ	3,71,00,000	...	3,71,00,000
11.	ಲೇಖನ ಸಾಮಗ್ರಿ ಮತ್ತು ಮುದ್ರಣ	ಆದಾಯ	10,05,23,000	...	10,05,23,000
12.	ಉಚ್ಚ ಶಿಕ್ಷಣ	ಆದಾಯ	1,01,72,33,000	1,19,000	1,01,73,52,000
		ಬಂಡವಾಳ	25,00,000	...	25,00,000
13.	ಯುವಜನ ಸೇವೆಗಳು	ಆದಾಯ	11,41,99,000	80,000	11,42,79,000
14.	ಕಲೆ ಸಂಸ್ಕೃತಿ ಮತ್ತು ಕನ್ನಡ ಅಭಿವೃದ್ಧಿ	ಆದಾಯ	5,01,25,000	...	5,01,25,000
15.	ಪ್ರಾಥಮಿಕ ಮತ್ತು ಮಯಸ್ಯರ ಶಿಕ್ಷಣ	... ಆದಾಯ	3,45,02,91,000	...	3,45,02,91,000
16.	ಸೆಕೆಂಡರಿ ಶಿಕ್ಷಣ	ಆದಾಯ	1,66,72,36,000	22,000	1,66,72,58,000
	ಗುಣವನ್ನು ಇಳಿಸುವ ಅಥವಾ ಪರಿಹರಿಸುವ ಬಗ್ಗೆ ವಿನಿಯೋಗ	ಆದಾಯ	...	64,56,00,000	64,56,00,000
	ಬಡ್ಡಿ ಸಂದಾಯಗಳು	... ಆದಾಯ	...	2,90,90,00,000	2,90,90,00,000
	ಅಂತರಿಕ ಖುಣ ಕೇಂದ್ರ ಸರ್ಕಾರದಿಂದ ಸಾಲ ಮತ್ತು ಅಂತರ ರಾಜ್ಯ ತೀರಿಕೆ.	ಬಂಡವಾಳ	...	9,03,54,00,000	9,03,54,00,000
17.	ವರಮಾನ ತೆರಿಗೆ, ವ್ಯಕ್ತಿಗಳು-ಮೂರಾಟ ಮತ್ತು ಇತರೆ ಸೇವೆಗಳು	ಆದಾಯ	61,68,24,000	20,000	61,68,44,000
18.	ವಿಮೆ, ಖಜಾನೆ, ಮತ್ತು ಲೇಖಾ ಇಲಾಖೆಗಳು	... ಆದಾಯ	12,44,95,000	5,000	12,45,00,000
19.	ವಿಶ್ರಾಂತಿ ವೇತನ ಮತ್ತು ಇತರ ನಿವೃತ್ತಿ ಸೌಲಭ್ಯಗಳು	...ಆದಾಯ	1,95,50,00,000	1,00,00,000	1,96,50,00,000
20.	ಸರ್ಕಾರಿ ನೌಕರರಿಗೇ ಸಾಲಗಳು ಮತ್ತು ವಿವಿಧ ಸಾಲಗಳು	...ಬಂಡವಾಳ	17,58,00,000	...	17,58,00,000
21.	ಸಣ್ಣ ಉಳಿತಾಯಗಳು	ಆದಾಯ	3,43,00,000	...	3,43,00,000
22.	ಇತರೇ ವಿವಿಧ ಸೇವೆಗಳು	...ಆದಾಯ	13,01,04,000	5,000	13,01,09,000
23.	ಅಹಾರ ಮತ್ತು ನಿತ್ಯೋಪಯೋಗಿ ಸಾಮಗ್ರಿಗಳ ಸರಬರಾಜು	... ಆದಾಯ	40,64,05,000	26,000	40,64,31,000
24.	ಆರಣ್ಯ	...ಆದಾಯ	58,92,48,000	4,50,90,000	63,43,38,000
		ಬಂಡವಾಳ	64,00,000	...	64,00,000
25.	ರಾಜ್ಯ ಅಬಕಾರಿ	... ಆದಾಯ	18,91,99,000	1,000	18,92,00,000

1	2	3	4	5	
26.	ವಾಹನಗಳ ತೆರಿಗೆಗಳು	...ಆದಾಯ	6,89,16,000	15,10,000	7,04,26,000 ⁰
27.	ಮೋಲಿಸು ಮತ್ತು ಅಗ್ನಿ ಶಾಮಕ ಸೇವೆಗಳು	...ಆದಾಯ	1,28,43,95,000	60,000	1,28,44,55,000
		ಬಂಡವಾಳ	5,00,000	...	5,00,000
28.	ಜೈಲ್, ಇತ್ಯಾದಿ	...ಆದಾಯ	7,67,79,000	10,000	7,67,89,000
29.	ಪ್ರವಾಸೋದ್ಯಮ, ವಾರ್ತಾ ಮತ್ತು ಬೆಂಗಳೂರು ಅಭಿವೃದ್ಧಿ	...ಆದಾಯ	8,61,29,000	1,10,000	8,62,39,000
		ಬಂಡವಾಳ	42,00,000	...	42,00,000
30.	ರಸ್ತೆ ಸಾರಿಗೆ	... ಆದಾಯ	1,00,53,000	9,47,000	1,10,00,000
		ಬಂಡವಾಳ	14,38,00,000	...	14,38,00,000
31.	ವೈದ್ಯಕೀಯ ಸೇವೆಗಳು ಕೊಬ್ಬು ಕಲ್ಯಾಣ ಮತ್ತು ಜನಾರೋಗ್ಯ	ಆದಾಯ	2,19,62,20,000	33,000	2,19,62,53,000
		ಬಂಡವಾಳ	12,00,00,000	...	12,00,00,000
32.	ಗೃಹನಿರ್ಮಾಣ (ಸರ್ಕಾರಿ ನಿವಾಸ ಕಟ್ಟಡಗಳನ್ನು ಹೊರತುಪಡಿಸಿ)	ಆದಾಯ	16,32,01,000	...	16,32,01,000
		ಬಂಡವಾಳ	8,05,75,000	...	8,05,75,000 ⁰
33.	ನಗರಾಭಿವೃದ್ಧಿ ಇತ್ಯಾದಿ	... ಆದಾಯ	23,04,50,000	...	23,04,50,000
		ಬಂಡವಾಳ	17,89,00,000	...	17,89,00,000
34.	ನಗರ ಪಾಲಿಕೆಗಳು ಮತ್ತು ಪಟ್ಟಣ ಪಂಚಾಯತಿಗಳ ಅನುದಾನ	... ಆದಾಯ	53,11,40,000	...	53,11,40,000
35.	ಸಣ್ಣ ನಿರಾವರಿ	ಆದಾಯ	36,21,14,000	...	36,21,14,000
		ಬಂಡವಾಳ	24,42,92,000	5,00,000	24,47,92,000
36.	ನೀರಾವರಿ ಜಲಸಂಚಾರಿ, ಒಳಚರಂಡಿ ವ್ಯವಸ್ಥೆ ಮತ್ತು ಪ್ರವಾಹ ನಿಯಂತ್ರಣ ಯೋಜನೆಗಳು	ಆದಾಯ	1,76,80,86,000	...	1,76,80,86,000
		ಬಂಡವಾಳ	2,48,54,00,000	1,62,00,000	2,50,16,00,000
37.	ರಾಜ್ಯ ವಿಧಾನ ಮಂಡಲ	... ಆದಾಯ	5,20,60,300	6,40,000	5,27,00,000

38.	ನ್ಯಾಯಾಡಳಿತ	...	ಆದಾಯ	26,97,41,000	...	26,97,41,000
39.	ಚುನಾವಣೆಗಳು	...	ಆದಾಯ	3,39,00,000	...	3,39,00,000
40.	ರಾಜ್ಯಪಾಲರು, ಸಚಿವರು ಮತ್ತು ಶೋಕಸೇವಾ ಆಯೋಗ	...	ಆದಾಯ	1,44,75,000	1,76,00,000	3,20,75,000
41.	ಸಚಿವಾಲಯ		ಆದಾಯ	15,99,45,000	2,03,000	16,01,48,000
42.	ಜಿಲ್ಲಾಡಳಿತ		ಆದಾಯ	23,78,87,000	13,000	23,79,00,000
43.	ಮಂಖ್ಯ ಮಂತ್ರಿಗಳ ವಿವಿಧ ಅಭಿಯಾಚನೆ		ಆದಾಯ	11,29,07,000	3,63,89,000	14,92,96,000
44.	ಯೋಜನಾ ಇಲಾಖೆಯ ಅಭಿಯಾಚನೆ		ಆದಾಯ	5,91,09,000	...	5,91,09,000
			ಬಂಡವಾಳ	10,00,000	...	10,00,000
45.	ಶೋಕೋಪಯೋಗಿ ಕಾಮಗಾರಿಗಳು (ನಿರ್ಮಾಣ ಮತ್ತು ಪೂರತುಪಡಿಸಿ)		ಆದಾಯ	76,75,88,000	1,50,000	76,77,38,000
			ಬಂಡವಾಳ	1,35,00,000	...	1,35,00,000
46.	ಕಟ್ಟಡಗಳು		ಆದಾಯ	5,80,27,000	4,00,000	5,84,27,000
			ಬಂಡವಾಳ	29,37,25,000	3,00,000	29,40,25,000
47.	ರಸ್ತೆಗಳು ಮತ್ತು ಸೇತುವೆಗಳು		ಆದಾಯ	83,30,50,000	...	83,30,50,000
			ಬಂಡವಾಳ	11,92,23,000	...	11,92,23,000
48.	ರೇವು ಮತ್ತು ಜಲಸಾರಿಗೆ ಸೇವೆಗಳು		ಆದಾಯ	1,96,02,000	...	1,96,02,000
			ಬಂಡವಾಳ	3,50,00,000	...	3,50,00,000
49.	ವಿದ್ಯುತ್ ಯೋಜನೆಗಳು		ಆದಾಯ	4,51,56,000	...	4,51,56,000
			ಬಂಡವಾಳ	2,62,68,00,000	...	2,62,68,00,000
50.	ಭೂ ಕಂದಾಯ, ಇತ್ಯಾದಿ		ಆದಾಯ	59,21,59,000	1,00,61,000	60,22,20,000
			ಬಂಡವಾಳ	18,02,00,000	...	18,02,20,000
51.	ಮುದ್ರಾಂಶಗಳು ಮತ್ತು ನೋಂದಣಿ		ಆದಾಯ	5,73,00,000	...	5,73,00,000

1	2	3	4	5	
52	ನೈಸರ್ಗಿಕ ವಿಕೋಪಗಳ ಬಗ್ಗೆ ಪರಿಹಾರ	ಆದಾಯ ಬಂಡವಾಳ	6,00,00,000 2,00,000	... ...	6,00,00,000 2,00,000
53	ಪುನರ್ವಸತಿ ಯೋಜನೆಗಳು	ಆದಾಯ	8,43,000	...	8,43,000
54	ಮತೀಯ ಮತ್ತು ಧರ್ಮಾದಾಯ ಸಂಸ್ಥೆಗಳು ಇತ್ಯಾದಿ	ಆದಾಯ	10,87,72,000	...	10,87,72,000
55	ವಾಕ್ಯಗಳು	ಆದಾಯ	82,00,000	...	82,00,000
56	ಸಹಕಾರ (ಕ್ರಮಪಡಿಸಿದ ಮಾರು ಕಟ್ಟಿಗಳನ್ನು ಹೊರತುಪಡಿಸಿ)	ಆದಾಯ ಬಂಡವಾಳ	74,10,33,000 5,42,97,000	... ...	74,10,33,000 5,42,97,000
57	ಕ್ರಮಪಡಿಸಿದ ಮಾರುಕಟ್ಟೆಗಳು	ಆದಾಯ	9,08,19,000	...	9,08,19,000
58	ಗ್ರಾಮೀಣ ನೀರು ಸರಬರಾಜು ಮತ್ತು ನೈರ್ಮಲ್ಯ ವ್ಯವಸ್ಥೆ	ಆದಾಯ	64,89,50,000	...	64,89,50,000
59	ಸಮುದಾಯ ಅಭಿವೃದ್ಧಿ	ಆದಾಯ	39,77,70,000	...	39,77,70,000
60	ಗ್ರಾಮಾಂತರ ಸಂಘಟನಾಭಿವೃದ್ಧಿ ಯೋಜನೆ	ಆದಾಯ	48,32,94,000	...	48,32,94,000
61	ಗ್ರಾಮೀಣ ಉದ್ಯೋಗ ಕಾರ್ಯಕ್ರಮಗಳು	ಆದಾಯ	53,66,00,000	...	53,66,00,000
62	ಕಾರ್ಮಿಕ ಮತ್ತು ಉದ್ಯೋಗ	ಆದಾಯ	31,00,10,000	10,000	31,00,20,000
63	ಹರಿಜನ, ಗಿರಿಜನ ಮತ್ತು ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ	ಆದಾಯ ಬಂಡವಾಳ	87,39,46,000 4,44,83,000	... ...	87,39,46,000 4,44,83,000
64	ಮಹಿಳೆ ಮತ್ತು ಮಕ್ಕಳ ಕಲ್ಯಾಣ	ಆದಾಯ	1,27,30,10,000	75,000	1,27,30,85,000
...	...	ಬಂಡವಾಳ	1,00,00,000	... ...	1,00,00,000
ಒಟ್ಟು			35,70,50,34,000	...	48,43,58,11,000

KARNATAKA ACT No. 15 OF 1988

THE KARNATAKA SALES TAX (AMENDMENT)
ACT, 1988*Arrangement of Sections**Sections :*

1. Short title and commencement
2. Amendment of section 2
3. Amendment of section 3A
4. Amendment of section 5
5. Amendment of section 5-A
6. Amendment of section 10-A
7. Amendment of section 12-A
8. Amendment of section 12-B
9. Amendment of section 18
10. Insertion of new section 19-A
11. Amendment of section 22
12. Amendment of section 43
13. Substitution of second schedule
14. Amendment of Third schedule
15. Amendment of Fourth schedule
16. Amendment of Fifth schedule
17. Amendment of Eighth schedule

KARNATAKA ACT No. 15 OF 1988

(First published in the *Karnataka Gazette Extraordinary* on the First day of August, 1988)

THE KARNATAKA SALES TAX (AMENDMENT)
ACT, 1988

(Received the assent of the Governor on the Twenty-sixth day of July, 1988)

An Act further to amend the Karnataka Sales Tax Act, 1957.

Whereas it is expedient further to amend the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in Thirty-Ninth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Karnataka Sales Tax (Amendment) Act, 1988.

(2) It shall come into force on the First day of April, 1988.

2. *Amendment of section 2.*—In section 2 of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) (hereinafter referred to as the principal Act),—

(i) for clause (x), the following clause shall be and shall be deemed to have been substituted with effect from the first day of April, 1987, namely :—

“(x) “year” means the financial year commencing on the first day of April, but, for purposes of assessment a dealer may at his option declare that he will adopt the year for which the accounts of that dealer are ordinarily maintained in his books and where no such declaration is

made the year commencing on the first day of April and ending on the 31st day of March shall be reckoned as the assessment year :

Provided that a registered dealer shall not change his assessment year except with the previous permission of the Assessing Authority of the area and except on such terms and conditions as may be determined by the authority”,

(ii) for clause (x) as so substituted, the following clause shall be substituted with effect from the first day of April, 1989, namely,—

“(x) “year” means the year commencing on the first day of April”.

3. *Amendment of section 3-A.*—In section 3-A of the principal Act, to sub-section (2); the following proviso shall be inserted, namely,—

“Provided that no such application shall be entertained unless it is accompanied by proof of payment of such fee, paid in such manner, as may be prescribed”.

4. *Amendment of section 5.*—In section 5 of the principal Act,—

(1) after sub-section (1), the following sub-section shall be inserted, namely,—

“(1-A) Notwithstanding anything contained in sub-section (1), every dealer shall pay for each year tax on his taxable turnover of sales (other than the last sale in the State) relating to all kinds of alcoholic liquors for human consumption (other than toddy, arrack, fenny, wine and beer) at the rate of thirty five per cent of such turnover :

Provided that at any point of sale other than first point of sale and the last point of sale, the taxable turnover shall be arrived at by deducting the turnover of such goods on which tax has been levied under this sub-section at the immediately preceding point of sale.

“Provided further that no tax under this sub-section shall be levied and collected upto the 31st day of May, 1988 on subsequent sales excepting the last sale of alcoholic liquors for human consumption (other than toddy, arrack, fenny, wine and beer) which have already been subjected to tax at the rate of forty five per cent prior to the 31st day of March, 1988 under clause (a) of sub-section (3) of section 5 of the Act.”

Explanation.—For the purpose of this sub-section last sale shall be the sale by a retailer to the customer and shall not include the first sale in the State”.

(2) in sub-section (3),—

(i) in the first proviso, for the words and figures “serial numbers 38, 39 and 40”, the words and figures “serial number 6 of Part ‘L’ and serial number 2 of Part ‘O’”, shall be substituted;

(ii) the second proviso shall be omitted;

(iii) in the fourth proviso, for the words and figures “serial numbers 84, 85 and 89”, the words and figures “serial number 12 of Part ‘M’ and items (iii) and (v) of serial number 5 of Part ‘P’”, shall be substituted;

(iv) explanation to second proviso of clause (a) shall be omitted;

(3) in sub-section (3-C), after the words “subjected to tax under”, the words, figure, letter and brackets, “sub-section (1-A) or” shall be inserted.

5. *Amendment of section 5-A.*—In section 5-A of the principal Act,—

(1) in sub-section (1), in the second proviso, for the words “other taxable goods”, the words “other goods” shall be and shall be deemed to have been substituted with effect from the first day of April, 1986;

(2) in item (1) of the explanation,—

(i) after the word “timber”, the words and brackets “(other than veneer)” shall be inserted;

(ii) for the words and figures “serial numbers 104 (Ethyl alcohol), 104-A (Denatured spirit), 104-B (M. G. alcohol) and 115 (Molasses)”, the words and figures “serial number 12 of Part ‘S’ and serial number 10 of Part ‘M’” shall be substituted.

6. *Amendment of section 10-A.*—In section 10-A of the principal Act, after clause (c) of sub-section (4), the following clauses shall be inserted, namely,—

“(d) The assessing authority may by order and for good and sufficient cause forfeit the whole or any part of the security furnished by a dealer,—

(i) for realising any amount of tax or penalty payable the dealer;

(ii) if the dealer is found to have mis-used any of the forms referred to in clause (a) or to have failed to keep them in proper custody;

Provided that no order shall be passed under this clause without giving the dealer an opportunity of being heard :

(e) The assessing authority issuing the forms referred to in clause (a) may refuse to issue such forms to a dealer who has failed to comply with a demand under that clause or under clause (b), until the dealer has complied with such demand”.

7. *Amendment of section 12-A.*—In section 12-A of the principal Act, in sub-section (1) for the words “ten years”, the words “eight years” shall be substituted.

8. *Amendment of section 12-B.*—In section 12-B of the principal Act, after the second proviso to sub-section (1), the following proviso shall be inserted, namely,—

“Provided also that where the tax payable for any quarter by a small scale industrial undertaking is not paid within thirty days after the close of the quarter to which such tax relates, such undertaking shall be liable to pay tax thereafter as provided under this sub-section excluding the first proviso.”

9. *Amendment of section 18.*—In section 18 of the principal Act, in sub-section (2), for the words and figures “under section 17”, the words, figures and brackets “under sub-section (1) or sub-section (4) of section 17” shall be substituted.

10. *Insertion of new section 19-A.*—After section 19 of the principal Act, the following section shall be inserted namely,—

“19-A.—*Deduction of tax at source.*—(1) Notwithstanding anything contained in this Act, the Central Government or any State Government or an industrial, commercial or trading undertaking of the Central Government or any State Government shall be entitled, in respect of works contracts of the nature specified in serial number 6 of the Sixth Schedule executed for them, to deduct out of the amounts payable by them to dealers in respect of such work contracts, an amount equal to the tax payable by such dealers under section 17, calculated at the rate of two per cent of the amount payable to such dealers.

(2) The tax deducted under sub-section (1) shall be remitted into the Government Treasury under the Sales Tax head of Account within seven days from the date of such deduction.

(3) Where tax in respect of the works contract remitted under sub-section (2) the tax payable by the dealer

in respect of such works contract shall be reduced by the amount of tax already remitted under the said sub-section :

Provided that the burden of proving that the tax on such works contract has already been remitted and of establishing the exact quantum of tax so remitted shall be on the dealer claiming the reduction."

11. *Amendment of section 22.*—In section 22 of the principal Act,—

(1) after sub-section (3), the following sub-section shall be inserted, namely,—

"(3A) Notwithstanding that an appeal has been preferred under sub-section (1), the payment of tax or penalty or any other amount, payable, in accordance with any order passed by the Assistant Commissioner or the Deputy Commissioner under section 20 shall not, pending disposal of the appeal be stayed by the Appellate Tribunal";

(2) in sub-section (4), after the proviso, the following proviso shall be inserted, namely,—

"Provided further that if as a result of the appeal any change becomes necessary in the assessment, which is the subject matter of the appeal, the Appellate Tribunal may authorise the assessing authority to amend the assessment, and the assessing authority shall amend the assessment accordingly and thereupon, any amount over paid by the assessee shall be refunded to him without interest, or any additional amount of tax due from him shall be collected in accordance with the provisions of the Act, as the case may be";

(3) in sub-section (5),—

(i) in the first proviso, after the words "Appellate Tribunal may" the words and figures "except in case of

an appeal against an order passed by the Assistant Commissioner or Deputy Commissioner under section 20", shall be inserted,

(ii) second proviso shall be omitted.

12. *Amendment of section 43.*—In section 43 of the principal Act, in sub-section (11), with effect from the First day of April, 1987,—

(i) in clause (i),—

(a) for the word "commenced", the word "commences" shall and shall be deemed to have been substituted;

(b) for the figures "1986", the figures "1988" shall and shall be deemed to have been substituted; and

(c) for the figures "1987", in the two places where they occur, the figures "1989" shall and shall be deemed to have been substituted;

(ii) in clause (ii), for the words, figures and brackets "Act, 1986 (Karnataka Act 9 of 1986)" the words, figures and brackets "Act, 1987 (Karnataka Act 14 of 1987)", shall and shall be deemed to have been substituted;

(iii) in clause (iii), in sub-clause (a), for the figures "1987", the figures "1989", shall and shall be deemed to have been substituted.

13. *Substitution of Second Schedule.*—In the principal Act, for the Second Schedule, the following schedule shall be substituted, namely,—

SECOND SCHEDULE

Goods on the sale of which a single point tax is leviable on the first or earliest of successive dealers in the State under Section 5(3) (a)

Sl.No.	Description of goods	Rate of tax
1	2	3
Part A		
1.	Adhesives of all kinds including gum, glue and resin.	Eight percent
2.	Aeroplanes, helicopters, jet planes, gliders and all other types of flying machines (other than balloons) and parts and accessories thereof.	Twenty percent
3.	Agarbathy	Eight percent
4.	Air coolers, air conditioning plants and air conditioners and parts thereof.	Fifteen percent
5.	Aluminium, that is to say,—	
	(i) Aluminium semis (ingots, slabs, blocks and billets of all qualities, shapes and sizes.)	Eight percent
	(ii) Aluminium sheets, circles, hoops, strips and rolls.	Eight percent
	(iii) Aluminium bars (rods, rounds, squares, flats, octagons and hexagons, in coil form as well straight lengths).	Six percent
	(iv) Aluminium tubes (round and squares) of all diameters and lengths including tube fittings.	Six percent
	(v) Aluminium wire rods and wires rolled or drawn.	Six percent
	(vi) Aluminium structurals (angles, joists, channels, tees, sheet, piling section, Z sections or any other extruded sections).	Six percent
6.	Animal feeds and feed supplements, that is, processed commodity sold as 'Poultry Feed', 'Cattle Feed' and Feed supplements and mineral mixture concentrates, intended for use as cattle and poultry feed supplements.	Three percent

1	2	3
7.	Arc carbons	Four percent
8.	Arecanut	Six percent
9.	Arms of all kinds including guns, rifles, revolvers, pistols and ammunition for the same.	Fifteen percent

Part B

1.	Bamboo (whether whole or split)	Six percent
2.	Batteries and parts thereof but excluding dry-cell and dry cell batteries.	Twenty percent
3.	Beedi leaves	Eight percent
4.	Bearings, that is, Ball or Roller bearings (all kinds).	Ten percent
5.	Bicycles, tandum cycles, cycle combinations, cycle rickshaws, perambulators, children's tricycles and similar articles and parts and accessories thereof including their tyres, tubes and flaps	Three percent
6.	Blasting gun powder and other mechanical explosives.	Eight percent
7.	Bone meal	Three percent
8.	Brass, that is to say,—	
	(i) Brass circles, sheets and strips	Eight percent
	(ii) Brass utensils (kitchenware)	Eight percent
	(iii) Articles made of brass, including brass rods, rounds, squares and flats but excluding those specified in items (i) and (ii) above and those specified elsewhere.	Ten percent
9.	Bricks other than country bricks	Five percent
10.	Bronze, that is to say,—	
	(i) Bronze utensils (kitchenware)	Eight percent
	(ii) Articles made of bronze including bronze rods, rounds, squares and flats but excluding those specified in item (i) above and those specified elsewhere.	Ten percent
11.	Bullion and specie	Three percent

12. Butter, ghee and cheese :

- | | |
|--|-----------------|
| (i) when sold in bottles and tins or in any kind of sealed containers. | Fifteen percent |
| (ii) Cheese not covered at item (i) above
(See Explanation VII). | Six percent |

Part C

- | | |
|--|------------------|
| 1. Camphor of all kinds | Eight percent |
| 2. Candles | Six percent |
| 3. Carpets | Eight percent |
| 4. Cashew, that is to say, | |
| (i) Raw cashew | Five percent |
| (ii) Cashew kernel | Five percent |
| (See Explanation I) | |
| 5. (i) Cassette tape recorders (audio and video) and parts and accessories thereof | Twenty percent |
| (ii) (a) Cassettes (audio and video) | Four percent |
| (b) Parts and accessories of Cassettes | Twenty percent |
| 6. Castor oil other than those qualifying as Toilet goods. | Five percent |
| 7. Cement | Eighteen percent |
| 8. Cereals and pulses, that is to say,— | |
| (i) Cereals (whether with or without husk) other than those mentioned in Fourth Schedule. | Three percent |
| (ii) Pulses (whether whole or separated and whether with or without husk) other than those mentioned in Fourth Schedule. | Two percent |
| (iii) Flour and husks of pulses ; atta, maida, soji of wheat and maize ; grits and flakes of maize ; parched rice, rice sojee and beaten rice ; bran of rice, wheat and maize. | Three percent |
| (iv) Chuni of pulses | Two percent |
| 9. Chinaware, porcelain ware and stoneware (articles) other than those falling under any other entry. | Thirteen percent |

1	2	3
10.	Charcoal	Six percent
11.	(i) Chemical fertilizers other than those falling under item (ii).	Three per cent
	(ii) Chemical fertilizer mixtures of two or more chemical fertilizers on the turnover relating to components thereof, viz. individual chemical fertilizers which have not already suffered tax. (See Explanation II).	Three per cent
12.	Chicory	Eight per cent
13.	Cigarette filters	Thirteen per cent
14.	Cigar and Cigarette cases, holders and lighters ; tobacco pipes.	Fifteen per cent
15.	Cinematographic, photographic and other cameras, projectors, enlargers, lenses and parts of and accessories to such cameras, cinematographic projectors and enlargers and plates and cloth required for use therewith.	Eight per cent
16.	Clocks, time pieces and watches (all kinds) and parts thereof.	Twelve per cent
17.	Cocoa pods, beans and powder	Eight per cent
18.	Coffee, that is to say,—	
	(i) any one of the forms of coffee such as coffee beans, coffee seeds (raw or roasted), coffee powder excluding french coffee, coffee drink and instant coffee.	Thirteen per cent
	(ii) Instant Coffee	Thirteen per cent
	(iii) French Coffee on the turnovers relating to components thereof viz., coffee and chicory which have not already suffered tax under the Act). (See Explanation III)	Thirteen per cent
19.	(i) Coir products (other than coir rope, coir fibre and coir yarn) not falling under item (ii) below.	Four per cent
	(ii) Rubberised coir products	Eight per cent
20.	Computers micro-computers, computer peripherals and parts and accessories thereof	Ten per cent

1	2	3
21.	Confectionary, biscuits and cakes	.. Thirteen per cent
22.	Containers, that is to say,—	
	(i) Paper boxes, folding cartons, paper bags, carrier bags, card board boxes, corrugated boxes.	Eight per cent
	(ii) Tin plate containers (cans and boxes), steel and aluminium drums and crates, aluminium tubes and collapsible tubes.	Eight per cent
	(iii) Plastic, poly-vinyl chloride and polythene bottles, jars, boxes, crates cans, carboys, drums and bags (other than HDPE woven sacks).	Eight per cent
	(iv) Wooden boxes, crates, casks and containers.	Eight per cent
	(v) Glass jars and carboys	Eight per cent
	(vi) High Density Polyethelene woven sacks	Two per cent
23.	Copper, that is to say,—	
	(i) Copper circles, sheets and strips ..	Eight per cent
	(ii) Copper utensils (Kitchenware) ..	Eight per cent
	(iii) Copper ingots and copper wire other than insulated wire.	Eight per cent
	(iv) Articles made of copper including copper rods, rounds, squares and flats excluding those specified in items (i) to (iii) above and those specified elsewhere.	Ten per cent
24.	Copper sulphate	Five per cent
25.	Cotton yarn waste and cottonwaste ..	Eight per cent
26.	Crockery and cutlery	Ten per cent

Part D

1.	Deoderants, disinfectants, germicides not falling under any other entry.	Thirteen per cent
2.	Dictaphones and other similar apparatus for recording sound and parts thereof.	Twenty per cent
3.	Diesel engines and parts thereof	Ten per cent
4.	Dry cells and dry cell batteries	Thirteen per cent

1	2	3
5. Dry fruits including almonds, walnuts and pista (See Explanation VII)		Ten per cent
6. Druggets and durries	Eight per cent
7. Dyes	Five per cent

Part E

1. Edible oils other than the edible oils falling under serial number 28 of the Fifth schedule—		
(i) Non-refined	.. ..	Four per cent
(ii) Refined	.. ..	Four per cent
(iii) Hydrogenated oils and cooking medium		Ten per cent
2. Electrical goods, that is to say,—		
(i) Grinders, mixers, blenders, hair dryers shavers, washing machines, heaters, cooking ranges, boilers, ovens, hot plates, coil stoves, geysers, vaccum cleaners, floor polishers, juice extractors, cream whippers, egg beaters, irons, massage apparatus, kettles, saucepans, steamers, coffee makers, cookers, egg boilers, frying pans, toasters, coffee roasting appliances, room heaters and ice cream churners and parts and accessories of all such goods.		Twelve per cent
(ii) Electrical earthenware and porcelain	..	Thirteen per cent
(iii) Electrical goods, instruments, apparatus and appliances (other than the appliances falling under item (i) above including fans and lighting bulbs and tubes and parts and accessories but excluding pumpsets with electric motors of not more than 10 H.P.		Ten per cent
(iv) Pumpsets with electric motors of not more than 10 H.P.		Ten per cent
3. Electrodes, that is, all kinds of welding electrodes, graphite electrodes including anodes, welding rods, soldering rods and soldering wires.		Four per cent
4. Electronic goods other than those falling under any other entry of this schedule.		Ten per cent

Part F

- | | | |
|----|--|-------------------|
| 1. | Fibreglass sheets and articles made of fibre-glass excluding helmets. | Thirteen per cent |
| 2. | Films, that is to say— | |
| | (i) Photographic films including photographic paper. | Ten per cent |
| | (ii) Cinematographic films | Eight per cent |
| | (iii) X-ray films. | Six per cent |
| 3. | Fire fighting equipments and devices except those specified elsewhere. | Eight per cent |
| 4. | Firewood | Six per cent |
| 5. | Fire works | Fifteen per cent |
| 6. | Foamed rubber, plastic foam or any other synthetic foam articles such as sheets, cushions, pillows, mattresses and the like. | Fifteen per cent |
| 7. | Folding umbrellas including garden and beach umbrellas and parts thereof. | Six per cent |
| 8. | Food and non-alcoholic drinks, that is to say, | |
| | (i) Ready to serve foods, processed foods, semi-cooked or semi-processed food stuffs, fruit (other than dry fruits including almonds, walnuts and pista), dried vegetables (whether cooked or not) fruit and vegetable products (other than those falling under items (ii) (iii) and (iv) below) when sold in tins, cans, bottles or in any kind of sealed containers. | Ten per cent |
| | (ii) Baby foods including milk powder (sold in sealed containers or otherwise). | Four per cent |
| | (ii) Aerated water including soft drinks whether or not flavoured or sweetened and whether or not containing vegetable or fruit juice or fruit pulp when sold in bottles, tins, cans or in any kind of sealed containers but excluding soft drink concentrates. | Ten per cent |

(iv) Instant mix, such as, jamoon mix, idli mix, ice-cream mix, jelly mix and the like ; sambar and rasam powders and pastes, masala powders and pastes, curry powders and pastes and the like ; soft drink concentrates (other than fruit and vegetable concentrates) whether in liquid or powder or crystal form.	Ten per cent
(v) Articles of food and drinks including sweets and sweet meals but excluding those falling under items (i) to (iv) above and those falling under any of the entries in this schedule, when sold,—	
(a) in places other than those falling under sub item (b) below.	Five per cent
(b) in Three Star, Four Star and Five Star hotels as recognised by Tourism Department, Government of India.	Ten per cent
(vi) Soya milk	Four per cent
(See Explanation VII)	
9. Food preservatives, food colours and food flavouring essences.	Eight per cent
10. Footwear whose selling price is more than thirty rupees per pair.	Ten per cent
11. Footwear polishes	Fifteen per cent
12. Furniture of all kinds, that is to say,—	
(i) Furniture of every description not falling under items (i), (ii) and (iii) below but including treasure chests and safes and parts and accessories thereof.	Fifteen per cent
(ii) upholstered furniture and parts and accessories thereof	Fifteen per cent
(iii) Wooden, bamboo and cane furniture and parts and accessories thereof.	Thirteen per cent
(iv) chairs, tables and cots made wholly of iron and steel.	Eight percent
13. Furs and Skins (other than those falling under IV schedule) and articles made there from but excluding those falling under any other entry.	Fifteen per cent

1	2	3
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Part G

1. Galvanised iron buckets	Eight per cent
2. Glass sheets and all articles made of glass except glass bottles .	Thirteen percent
3. Glycerine	Eight per cent
4. Gold thread, that is, all kinds of jari including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn.	Five per cent
5. Gramophones of every description (other than radio gramophones) including accessories and parts thereof.	Twenty per cent.
6. Gramophone records and needles ..	Ten per cent

Part H

1. Hardware, that is to say,—	
(i) Fittings of doors, windows and furniture (made of base metal or alloy thereof) other than those specified elsewhere.	Ten per cent
(ii) Bolts, rivets and nuts (threaded) or tapped and hinges and screws of base metal or alloy thereof including bolt ends, screw studdings, self-tapped screws, screw hooks, screw rings and wire nails.	Ten per cent
(ii) Metallic barbed wire, metallic wire mesh and metallic wire nettings.	Eight per cent
2. Helmets	Five per cent
3. Hosiery (except hosiery cloth in length), that is to say,—	
(i) hosiery made wholly of cotton ..	Two per cent
(ii) hosiery other than hosiery made wholly of cotton.	Eight per cent

Part I

1. Ice and ice fruit	Eight per cent
2. Ice cream	Five per cent
3. Industrial gas, such as oxygen, acetylene, nitrogen and the like.	Thirteen per cent

1	2	3
4.	Inks of all kinds	Ten per cent
5.	Insecticides and pesticides excluding copper sulphate.	Three per cent
6.	Ivory and sandalwood articles	Eight per cent
Part J		
1.	Jaggery (gur)	Three per cent
Part K		
1.	Kerosene	Five per cent
2.	Kitchenware coated with heat resistant coatings and used for cooking as well as serving.	Ten per cent
3.	Kitchenware and utensils made of aluminium or other non-ferrous metals and coated with stick resistant coatings.	Ten per cent
Part I		
1.	Laminated, impregnated or coated matting materials such as linoleum generally used for floor covering (other than floor tiles.)	Fifteen per cent
2.	Laminated packing materials (all kinds) including hessian bared paper, polythene and hessian based paper, high density polythene fabric based paper and bituminised water proof paper but excluding those specified elsewhere.	Ten per cent
3.	Leather goods other than the goods falling under serial number 28 of V schedule and those specified elsewhere.	Thirteen per cent
4.	Lifts whether operated by electricity or hydraulic power.	Fifteen per cent
5.	Lime including Lime stone	Six per cent
6.	(i) Liquor (imported from outside the country) (ii) Beer,—	Fifty per cent
	(a) Where the consideration for the sale or Separate Thirty six percent purchase of Beer includes the duties of excise payable under the Karnataka Excise Act, 1965.	
	(b) in other cases	Two hundred per cent

1	2	3
(iii) Fenny	..	Thirteen per cent
(iv) Wine,—		
(a) Where the consideration for the sale or purchase of wine includes the duties of excise payable under the Karnataka Excise Act, 1965.		Ten per cent
(b) in other cases	..	Two hundred per cent
(v) Arrack	..	Ten per cent
7. Locks and padlocks (all kinds)	..	Ten per cent

Part M

1. Machinery, that is to say,—

- (i) (a) Earth movers, such as, dumpers, dippers, bulldozers and the like. Six per cent
- (b) Parts and accessories of earth movers (other than diesel engine and its parts, batteries and tyres, tubes and flaps). Thirteen per cent.
- (ii) Agricultural machinery, namely,—
 - (a) Dusters and sprayers used for dusting and spraying insecticides and pesticides and their parts (other than oilengines or electric motors and accessories). Five per cent
 - (d) Sprinkler system generally used for agricultural or horticultural purposes and their parts (other than oilengines or electric motors) and accessories. Six per cent
 - (e) Tractors Four per cent
 - (d) Power tillers Two per cent
 - (e) Tractor and power tillers trailers and parts and accessories thereof (excluding tyres, tubes and flaps). Ten per cent
 - (f) Parts and accessories of tractors and power tillers excluding diesel engines and its parts, batteries and tyres, tubes and flaps. Ten per cent

1	2	3
(iii) (a) Machinery (all kinds) and parts and accessories thereof except those falling under other items of this entry and those specified elsewhere.		Thirteen per cent
(b) Handlooms and parts and accessories thereof.		Three per cent
(c) Sewing machines and its parts and accessories.		Six per cent
(d) Weighing machines (all kinds) ..		Thirteen per cent
(e) Machine tools such as twist drills, taps, reamers, cutters, dies, grinding wheels, grinding belts, button bits and the like".		Four per cent
2. Man-made or synthetic staple fibres, fibre yarn or filament yarn (all kinds).		Four per cent
3. Manure, that is, organic manure including fish and poultry manure.		Three per cent
4. Marble slabs and articles made of marble ..		Fifteen per cent
5. Medicinal and of pharmaceuticals preparations (other than those specified elsewhere).		Ten per cent
6. Mercury ..		Ten per cent
7. Metal caps ..		Ten per cent
8. Mill yarn (all kinds) excluding cotton yarn, spun silk yarn, filature silk and those falling under any other entry.		Four per cent
9. Mineral water sold in containers ..		Ten per cent
10. Molasses ..		Forty per cent
11. Mosquito repellants ..		Ten per cent
12. Motor spirits, that is to say,—		
(i) Petrol including aviation fuel ..		Eighteen per cent
(ii) motor spirits not falling under item (i) above.		Eighteen per cent
(See Explanation IV)		
13. Motor vehicles, that is to say,—		
(i) Motor cars including motor taxi cabs		Six per cent
(ii) Motor cycles including scooters, motor-ettes, mopeds and cycle combinations.		Eight per cent

1	2	3
	(iii) Jeeps, trekkers and vans (all petrol driven)	Eight per cent
	(iv) Light diesel vehicles	Six per cent
	(v) Motor lorries including motor omni buses.	Ten per cent
	(vi) Three wheeler motor vehicle (petrol driven).	Ten per cent
	(vii) Any other motor vehicles not covered by items above.	Ten per cent
14.	Motor vehicles parts and accessories, that is to say,—	
	(i) Articles used generally as parts and accessories of motor vehicles but excluding rubber and other tyres, tubes and flaps, batteries and diesel engine and its parts.	Thirteen per cent
	(ii) Chassis of motor vehicles	Three per cent
	(iii) Bodies built on motor vehicle chassis ..	Six per cent
15.	Musical instruments, that is, parts and accessories of musical instruments.	Four per cent

Part N

1.	Newsprint	Five per cent
2.	Non-ferrous castings and scrap of base metals and alloy thereof.	Eight per cent
3.	Nuxvomica ..	Eight per cent

Part O

1.	Oil Cake	Three per cent
2.	Opium, Ganja and bhang	One hundred and Fifty per cent
3.	Optical goods, that is to say,—	
	(i) Binoculars, opera glasses, telescopes, microscopes and parts and accessories thereof.	Thirteen per cent
	(ii) Spectacles, sun glasses, goggles, lenses and frames including attachments, parts and accessories thereof.	Six per cent

Part- P

- | | | |
|----|--|-------------------|
| 1. | Paints, colours, varnishes, pigments, polishes, indigo, enamel, putty, bale oil, white oil, turpentine (all kinds), thinners, primers and paint brushes. | Fifteen per cent |
| 2. | Paper pulp | Eight per cent |
| 3. | Paper (all kinds) including carbon paper, blotting paper, water proof paper, PVC coated paper, ferro paper, ammonia paper, stencil paper, but excluding photographic paper, pulp boards, art boards, duplex boards, triplex boards, card boards, corrugated boards and the like; cellophane. | Eight per cent |
| 4. | Pens of all kinds whose selling price is Rs. 10 or more per piece and refills. | Eight per cent |
| 5. | Petroleum products, namely,— | |
| | (i) Asphalt (bitumen) | Ten per cent |
| | (ii) Brake fluid | Ten per cent |
| | (iii) Furnace oil, Transformer oil and Coolants. | Thirteen per cent |
| | (iv) Liquid petroleum gas, such as burshane calgas, indane and the like. | Fifteen per cent |
| | (v) Lubricating oil including grease | Fifteen per cent |
| | (vi) Solvent oils | Four per cent |
| 6. | Pipes, tubes and fittings of iron (not falling under fourth schedule), cement and asbestos. | Eight per cent |
| 7. | Plastic goods, that is to say,— | |
| | (i) High Density Polythene, Low Density Polythene and Rigid Poly Vinyl Chloride pipes and fittings which are generally used for water supply and irrigation purposes excluding conadut pipes and fittings. | Six per cent |
| | (ii) Plastic sheets, plastic granules and articles made from all kinds and all forms of plastic including articles made of polythene, polyiuny chloride, polypropylene, polyesterene and the like materials, but excluding those specified in item (i) above. | Ten per cent |

1	2	3
8.	Playing cards of every description	Fifteen per cent
9.	Precious stones, namely, diamonds, emeralds, rubies, real pearls and sapphires and articles in which such precious stones are set.	Fifteen per cent
10.	Pressure cookers, their parts and accessories ..	Ten per cent
11.	Printed materials other than books meant for reading.	Eight per cent

Part R

1.	Radiogramophones and components thereof	Twenty per cent
2.	Railcoaches and parts and accessories thereof	Twenty per cent
3.	Rayon grade pulp or any other pulp out of which man made or synthetic staple fibres or fibre yarn or filament yarn are made.	Eight per cent
4.	Razor and Razor blades	Eight per cent
5.	Readymade garments (other than hosiery of all kinds) made out of any materials whether used as regular wear or casual wear including caps, neck ties and bows. ☞	Four per cent
6.	Refrigerators, including deep freezers, bottle coolers, water coolers, cold storage equipments and the like and parts there.	Fifteen per cent
7.	Rice bran oil	Two per cent
8.	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts. ☞	Thirteen per cent
9.	Roofing, light roofing and false roofing materials including cement and asbestos sheets, asphalt sheets, straw boards, hard and soft boards, plywood, veneered boards and panels and laminated sheets but excluding those specified elsewhere. ☞	Thirteen per cent
10.	Rubber, that is to say,—	
	(i) Raw rubber, namely, latex in liquid or sheet form.	Eight per cent
	(ii) Rubber plates, sheets and strips unhardened whether vulcanised or not and whether combined with any textile material or otherwise.	Ten per cent

1	2	3
	(iii) Piping and tubing of unhardened vulcanised rubber.	Ten per cent
	(iv) Transmission, conveyor or elevator belts or belting of vulcanised rubber whether combined with any textile material or otherwise.	Ten per cent
	(v) Synthetic rubber including butadiene, acrylonitrile rubber, styrene butadiene rubber and butyl Rubber, synthetic rubber latex including prevulcanised synthetic rubber latex.	Ten per cent
11.	Rubber articles, that is, articles made wholly of rubber (other than those specified elsewhere).	Eight per cent
12.	Rubber and other tyres, tubes and flaps other than those falling under fourth schedule and those specified elsewhere.	Nine per cent

Part—S

1.	Sand	.. ..	Six per cent
2.	Sandalwood oil	.. ..	Forty per cent
3.	Sanitary fittings of every description excluding pipes and fittings of stoneware, cement and iron and steel.		
4.	Sanitary towels, sanitary napkins, beltless napkins and tampons.		Ten percent
5.	Scented supari	.. ..	Eight percent
6.	Sewing thread	.. ..	Five percent
7.	Slotted angles and ready to assemble parts of steel racks.		Thirteen percent
8.	Soapnut (whether powdered or not)	.. ..	Six percent
9.	Soaps, that is to say,—		
	(i) Toilet soap (intended for bathing purpose) including liquid shampoo.		Thirteen percent

1	2	3
	(ii) Washing soaps including soap flakes, soap powders, detergent powders and liquids and laundry brightners.	Eight percent
10.	Sound transmitting equipments including loud speakers and parts thereof but excluding telephones and its parts.	Twenty percent
11.	Spices (in all forms), that is to say,—	
	(i) jeera, methi, pepper, poppy seeds (Kaskas), turmeric, clufes, cinamon, co-riander and tamarind.	Five percent
	(ii) dry chillies	Three percent
12.	Spirits and alchohol, that is to say,—	
	(i) Denatured spirit	Fifteen percent
	(ii) Rectified spirit	Thirteen percent
	(iii) Ethyl alcohol	Ten percent
13.	Sports goods excluding wearing apparel ..	Three percent
14.	Starch, that is to say, laundry and textile starch (all kinds).	Four percent
15.	Stationery articles, namely,—	
	(i) Account books, paper envelopes, diaries, calenders, race cards catalogues, greeting cards, invitation cards, humour post cards, picture post cards cards for special occasions, photo and stamp albums.	Six percent
	(ii) Office desk materials	Eight percent
16.	Stethoscopes, thermometers, lactometers, B.P. instruments, surgical cotton wool, enema cans and bed pans.	Ten percent
17.	Stones, that is to say,—	
	(i) Granite stones and chips	Six percent
	(ii) Cuddapah stones, slabs and tiles —	
	(a) Polished	Eight percent
	(b) Un-polished	Eight percent
	(ii) Shahabad stones, slabs and tiles ..	Eight percent
18.	Stoves, that is, gas stoves and kerosene stoves, and parts and accessories thereof ..	Ten percent

1	2	3
19.	Suit cases, brief cases, attache cases and despatch cases including those made of leather but excluding steel trunks	Fifteen percent
20.	Sulpher	Ten percent
21.	Surgical/dental instruments and tools, and syringe and its needles.	Eight percent

Part T

1.	Tabulating machines, calculating machines (including all types of mechanical or electronic calculators), duplicating machines, roneo machines, parts and accessories thereof.	Twenty percent
2.	Tamarind seeds	Eight percent
3.	Tanning barks	Eight percent
4.	Tarpaulins and waterproof cloth not manufactured in mills or powerloom factories.	Five percent
5.	Tea	Thirteen percent
6.	(i) Telephones of every description	Six percent
	(ii) Parts of Telephones	Twenty percent
7.	Television sets and component parts and accessories thereof.	Thirteen percent
8.	Tiles,—	
	(i) Mosaicsiles and chips	Thirteen percent
	(ii) Ceramic and glazed floor and wall tiles	Thirteen percent
	(iii) Roofing tiles other than country tiles	Five percent
	(iv) Other tiles not covered by items (i) (ii) and (iii) above.	Fifteen percent
	(v) Jointing powder (other than cement) and situ-mixture for laying tiles and chips specified above.	Thirteen percent
9.	Timber excluding casurina, bamboo eucalyptus but including rosewood and sandalwood :	
	(i) in log form	Thirteen percent
	(i) in cut or manufactured form of all sizes and shapes :	

1	2	3
	(a) obtained from out of material which has suffered tax under item(i) above.	Three percent
	(b) in other cases	Thirteen percent
	(See Explanation V)	
10	Toilet articles (whether medicated or not) except toilet soaps and such other toilet articles as may be specified by the State Government by notification in the official Gazette (See Explanation VI).	Thirteen percent
11.	(i) Typewriter	Fifteen percent
	(ii) Parts and accessories of typewriter	Twenty percent
	(iii) Typewriter ribbon	Thirteen percent

Part V

- | | | |
|----|------------------------------------|-------------|
| 1. | Vacuum flasks and their refills .. | Ten percent |
|----|------------------------------------|-------------|

Part W

- | | | |
|----|---|------------------|
| 1. | Washed cotton seed oil | Three percent |
| 2. | Watches, clocks and time pieces (all kinds) and parts thereof. | Twelve percent |
| 3. | Water and weather proofing compounds | Ten percent |
| 4. | Water meters | Eight percent |
| 5. | Weights and measures | Thirteen percent |
| 6. | Wireless reception instruments and apparatus and components thereof including all electrical valves, accumulators, amplifiers and loud speakers which are not specifically designed for purposes other than wireless reception. | Fifteen percent |
| 7. | Wood, that is to say,—
Eucalyptus and casurina of any shape or size | Eight percent |

Part X

- | | | |
|----|-------------------------|---------------|
| 1. | X-Ray apparatus | Eight percent |
|----|-------------------------|---------------|

1	2	3
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Part—Y

1. Yeast,—

- | | | | |
|--------------------------|----|----|---------------|
| (i) Compressed/wet yeast | .. | .. | Two percent |
| (ii) Dry yeast | .. | .. | Eight percent |

Explanation IV.—(i) “Motor spirits” means any substance which under serial number 4 of Part-C the Kernel pressed out of the said cashew shall not be liable to tax under Section 5.

Explanation II.—For the purpose of serial number 11 of Part-C “Chemical Fertilizer and Chemical Fertilizer mixture” means Chemical fertilizer and chemical fertilizer mixtures specified in Parts A and B of Schedule I to the Fertilizer (Control) Order, 1985 including plant nutrients for various fertilizers as provided in the said Order and micronutrients, namely, zinc sulphate and manganese sulphate.

Explanation III.—Where a tax has been levied in respect of purchase of coffee seeds under serial number 18 of Part C the coffee powder (excluding instant coffee and french coffee) made out of those coffee seeds is not liable to tax under the said item.

Explanation IV.—(i) “Motor spirits” means any substance which by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationary internal combustion engines and includes petrol diesel oil and other internal combustion oil but does not include kerosene furnace oil, coal coke or charcoal.

(ii) “Petrol” means dangerous petroleum as defined in the Petroleum Act 1934 (Central Act XXX of 1934) and includes a mixture of power alcohol as defined in the Indian Power Alcohol Act 1948 (Central Act XXII of 1948) and Petrol.

Explanation V.—(i) Where timber, rosewood and sandal wood in long form specified under serial number 9 of Part ‘T’ have been purchased from the Forest Department of Government the subsequent sales of such timber, rosewood and sandalwood in log form shall not be liable to tax under Section 5 of the Act, provided that the Forest Department has collected tax on the said sales and the burden of providing that tax has been so collected by the Forest Department shall be on the dealer.

(ii) For the purpose of serial number 9 of Part) T “Timber” rose wood and sandalwood in cut or manufactured form” shall include door or window frames and shutters but exclude furniture.

Explanation VI.—“Toilet article” means any article which is intended for use in the toilet of the human body or in perfuming apparel of any description or any substance intended to cleanse, improve or after the complexion, skin, hair or teeth and includes deoderants and perfumes.

Explanation VII.—Where tax has been levied in respect of goods mentioned in serial numbers 8 (i) of part F, 5 of Part D and 12 (i) of Part B such goods taken out from containers and sold loose shall not be liable to tax under section 5 and the burden of proving that tax has been paid on the good in question shall be on the dealer.”

14. *Amendment of Third Schedule.*—In the principal Act, in the Third Schedule, in the entries relating to serial number 4a, in column 3, for the words “Five per cent” the words “Four per cent” shall be substituted.

15. *Amendment of Fourth Schedule.*—In the principal Act, in the Fourth Schedule,—

(1) in the entries relating to serial number 7, in column 2, for the words “Four per cent”, the words “Two per cent” shall be substituted.

(2) in the entries relating to serial number 10, in column 2, for the words “Four per cent”, the words “Two per cent” shall be substituted.

16. *Amendment of Fifth Schedule.*—In the principal Act, in the Fifth Schedule,—

(1) for the entries relating to serial number 23, the following shall be substituted, namely,—

“23. Country Bullock Carts and its parts thereof and Animal Drawn Carts made wholly of aluminum or with the combination of aluminium and Iron and Steel and Parts thereof.”

(2) after serial number 47, the following entries shall be and shall be deemed to have been inserted with effect from the Third day of August, 1982, namely,—

“47A. Certified and Treated Seeds of Cereals and Pulses marked “poison”.”

(3) after the entries relating to serial number 60, the following entries shall be inserted, namely,—

“ 61. Wheel Chairs and Crutches used by Handicapped and Sick persons.

62. Human Hair Waste ”.

17. *Amendment of Eighth Schedule.*—In the principal Act, in the Eighth Schedule,—

(1) in the entries relating to serial number 1, in column 2, for the words “Liquor”, the words “Alcoholic Liquor for Human Consumption” shall be substituted.

(2) in the entries relating to serial number 3, in column 2,—

(i) for the words, figures and letter “serial numbers 61 and 61-C”, the words and figures “Items (i) and (iii) of serial number 2 of Part ‘E’” shall be substituted.

(ii) after the words, figures and letter “more than 10 H.P.”, the words “and dry cell and dry cell batteries” shall be inserted.

(3) in the entries relating to serial number 4, in column 2, for the words and figures “serial number 73”, the words and figures “item (i) of serial number 14 of Part ‘M’” shall be substituted.

(4) the entries relating to serial number 5, shall be omitted.

(5) in the entries relating to serial number 6, in column 2, for the words and figures “serial number 182” the words and figures “item (iv) of serial number 8 of Part ‘T’”, Shall be substituted.

(6) the entries relating to serial number 8 shall be omitted.

(7) in the entries relating to serial number 10, in column 2, for the words and figures "serial number 110", the words and figure "item (ii) of serial number 7 of Part 'P'" shall be substituted.

(8) in the entries relating to serial number 11, in column 2,—

(i) for the words and figures "serial number 125" the words and figures "serial number 3 of Part 'P'" shall be substituted ;

(ii) for the words and figures "serial numbers 55 and 198", the words and figures "serial number 2 of Part 'L' and photographic paper" shall be substituted.

(9) after the entries relating to serial number 12, the following entries shall be inserted, namely,—

" 13. Goods falling under serial number 4 of Part 'E' of Second Schedule, that is to say, Electronic Goods, Parts and Accessories thereof.

Three
percent "

KARNATAKA ACT NO. 16 OF 1988
THE KARNATAKA AGRICULTURAL INCOME TAX
(AMENDMENT)
ACT, 1988

Arrangement of Sections

Sections

1. Short title and commencement
2. Amendment of section 2

KARNATAKA ACT NO. 16 OF 1988

(First published in the Karnataka Gazette Extraordinary on the Second day of August, 1988).

THE KARNATAKA AGRICULTURAL INCOME
TAX (AMENDMENT) ACT, 1988

(Received the assent of the Governor on the Twenty-sixth day of July, 1988).

An Act further to amend the Karnataka Agricultural Income-tax Act, 1957.

Whereas it is expedient further to amend the Karnataka Agricultural Income-tax Act, 1957 (Karnataka Act 22 of 1957) for the purpose hereinafter appearing :

Be it enacted by the Karnataka State Legislature in the Thirty-ninth Year of Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Karnataka Agricultural Income-tax (Amendment) Act, 1988.

(2) It shall come into force at once.

2. *Amendment of section 2.*—(1) In section 2 of the Karnataka Agricultural Income-tax Act, 1957 (Karnataka Act No. 22 of 1957), in sub-section (1), for clause (s), the following shall be substituted with effect from 1st day of April, 1989, namely :—

(s) “Previous year”—

Save as otherwise provided in this clause, means the financial year immediately preceding the assessment year :

Provided that in the case of the source of Agricultural Income newly coming into existence, in the said financial year, the previous year shall be the period beginning with

the date on which the source of Agricultural Income newly comes into existence and ending with the said financial year:

Provided further that "Previous year", in relation to the assessment year commencing on the 1st day of April, 1989, means the period which begins with the date immediately following the last date of previous year relevant to the assessment year commencing on the 1st day of April, 1988. and ends on the 31st day of March 1989 :

Provided also that where the previous year in relation to the assessment year commencing on the 1st day of April 1989 referred to in the first proviso exceeds a period of 12 months, the previous year relevant to the initial year of change shall be for a period longer than 12 months and the provisions of this Act shall apply accordingly "

KARNATAKA ACT NO. 17 OF 1988
THE KARNATAKA ENTERTAINMENTS TAX
(SECOND AMENDMENT) ACT, 1988

Arrangement of Sections

Sections

1. Short title and commencement
2. Amendment of section 3C
3. Amendment of section 4
4. Amendment of section 4A

KARNATAKA ACT NO. 17 OF 1988

(First published in the Karnataka Gazette Extraordinary on Fourteenth day of September, 1988)

**THE KARNATAKA ENTERTAINMENTS TAX
(SECOND AMENDMENT) ACT, 1988**

(Received the assent of the Governor on the Ninth day of September, 1988).

An Act further to amend the Karnataka Entertainments Tax Act, 1958.

Whereas it is expedient further to amend the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in the Thirty-ninth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Karnataka Entertainments Tax (Second Amendment) Act, 1988.

(2) It shall come into force at once.

2. *Amendment of section 3C.*—In sub-section (2) of section 3C of the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958) (hereinafter referred to as the principal Act), for the words “an award”, the words “a best feature film award” shall be substituted.

3. *Amendment of section 4.*—In section 4 of the principal Act in sub-section (1),—

(i) for the words “forty rupees” in the two places where they occur, the words “thirty rupees” shall be substituted ;

(ii) for the words “sixty rupees” in the two places where they occur, the words “fifty rupees” shall be substituted ;

(iii) for the words “one hundred rupees” in the two places where they occur, the words “eighty rupees” shall be substituted ;

4. *Amendment of section 4A.*—In the fourth proviso to sub-section (1) of section 4A of the principal Act, for the words “an award”, the words “a best feature film award” shall be substituted.

KARNATAKA ORDINANCE No. 1 OF 1988
THE KARNATAKA STATE UNIVERSITIES
(AMENDMENT) ORDINANCE, 1988

Arrangement of Sections

Sections :

1. Short title and commencement.
2. Amendment of Section 57.
3. Validation.

KARNATAKA ORDINANCE No. 1 OF 1988**THE KARNATAKA STATE UNIVERSITIES
(AMENDMENT) ORDINANCE, 1988.**

(Promulgated by the Governor of Karnataka in the thirty-ninth Year of the Republic of India and first published in the Karnataka Gazette Extraordinary on the First day of March, 1988).

An Ordinance further to amend the Karnataka State Universities Act, 1976.

Whereas the Government of Karnataka had issued rules for admission to the colleges of education (Bachelor of Education) in Government Order No. ED 38 UBC 81, dated 12th June 1981 and they were communicated to all the colleges of education under the Mysore University ;

And whereas in the said Government rules for admission there was provision for relaxing the percentage of marks in the case of different categories of reservations like Scheduled Castes, Scheduled Tribes, Backward Communities, Backward Tribes etc., in accordance with Government Order No. ED 44 TGL 77, dated 18th May 1977 to the extent of quota of reservation when in those categories there was no candidate who had secured forty five percent or more marks in the qualifying examination ;

And whereas clarification regarding relaxation of percentage of marks were also issued by the Government vide its circular No. ED 86 UBC 83, dated 5th June 1985 ;

And whereas admission made according to the rules and clarifications issued by the Government were accepted by the University and the admissions were also being approved by the University of Mysore till the end of the academic year 1985-86 ;

And whereas the University of Mysore issued revised regulations for admission to the Bachelor of Education courses, effective from the academic year 1986-87, wherein the provision for relaxation of percentage of marks has been omitted in respect of all the Backward Classes other than the Scheduled Castes and Scheduled Tribes ;

And whereas a large number of students have been admitted already by various colleges to the Bachelor of Education course for the academic year 1986-87 in accordance with the aforesaid Government order ;

And whereas the University of Mysore has not accepted the admission of these students whereby hardship and inconvenience has been caused to them ;

And whereas the Karnataka Legislative Council is not in session and the Governor of Karnataka is satisfied that the circumstances exist which render it necessary for him to take immediate action further to amend the Karnataka State Universities Act, 1976 (Karnataka Act No. 28 of 1976) for the purposes hereinafter appearing ;

Now, therefore in exercise of the powers conferred on me by clause (1) of Article 213 of the Constitution of India, I, A. N. Banerji, Governor of Karnataka am pleased to promulgate the following Ordinance, namely :—

1. *Short title and commencement.*—(1) This Ordinance may be called the Karnataka State Universities (Amendment) Ordinance, 1988.

(2) It shall come into force at once.

2. *Amendment of section 57.*—(1) In section 57 of the Karnataka State Universities Act, 1976 (Karnataka Act No. 28 of 1976) (hereinafter referred to as the principal Act), the following proviso shall be deemed to have been inserted with effect from the First day of June, 1986, namely :—

“ Provided that any student admitted to the Bachelor of Education course by any college by relaxing qualification

in accordance with Government Order No. ED 38 UBC 81, dated 12th June 1981 and Addendum No. ED 60 UBC 83, dated 13th October 1983 and circular No. ED 86 UBC 83, dated 5th June 1985 shall and shall always be deemed to possess the eligibility for admission to such course of study in relation to the qualification so relaxed.”.

(2) The proviso so inserted shall be deemed to have been omitted with effect from the date of the commencement of this Ordinance.

3. *Validation.*—Notwithstanding anything in any judgment or order of any court or in the principal Act or statutes or ordinances or rules made thereunder, admission of students made to the Bachelor of Education courses before the commencement of this Ordinance in accordance with the Government Order No. ED 38 UBC 81, dated 12th June 1981, addendum No. ED 80 UBC 83, dated 13th October 1983 and circular No. ED 86 UBC 83, dated 5th June 1985 shall and shall always be deemed to have been made in accordance with the provisions of the principal Act as amended by this Ordinance and shall be deemed always to have been validly made.

KARNATAKA ORDINANCE No. 2 OF 1988

THE KARNATAKA TAXATION LAWS
(AMENDMENT) ORDINANCE, 1988

Arrangement of Sections

Sections :

1. Short title and commencement.
2. Amendment of Karnataka Act 25 of 1957.
3. Amendment of Karnataka Act 27 of 1979.
4. Amendment of Karnataka Act 22 of 1957.
5. Validation of assessment, etc.,

KARNATAKA ORDINANCE No. 2 OF 1988

THE KARNATAKA TAXATION LAWS
(AMENDMENT) ORDINANCE, 1988

(Promulgated by the Governor of Karnataka in the Thirty-ninth Year of the Republic of India and first published in the Karnataka Gazette Extraordinary on the Eighth day of September, 1988).

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

Whereas the Karnataka State Legislative Council is not in session and the Governor of Karnataka is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend certain Taxation Laws for the purposes hereinafter appearing ;

Now, therefore, in exercise of the powers conferred on me by clause (1) of Article 213 of the Constitution of India, I, P. Venkatasubbiah, Governor of Karnataka, am pleased to promulgate the following Ordinance, namely :—

1. *Short title and commencement.*—(1) This Ordinance may be called the Karnataka Taxation Laws (Amendment) Ordinance, 1988.

(2) It shall come into force at once.

2. *Amendment of Karnataka Act 25 of 1957.*—In the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957),—

(1) In section 5, in sub-section (1A), in the second proviso,—

(i) for the figures and words “ 31st day of May, 1988 ” the figures and words “ 31st day of July, 1988 ” shall be and shall be deemed always to have been substituted.

(ii) the words “at the rate of forty-five percent” shall be and shall be deemed always to have been omitted.

(2) In Section 6,—

(a) in clause (i), after the words “ sale or otherwise ”, the words and the punctuation mark “ or consumed otherwise ”, shall be inserted.

(b) at the end, the following explanation shall be and shall be deemed to have been inserted, with effect from the first day of April, 1970, namely :—

“ *Explanation.*—For the purposes of this section “ consumes such goods in the manufacture ” shall include goods consumed for ancillary purposes in or for such manufacture.”.

(3) In section 12,—

(i) after sub-section (5), the following provisos shall be and shall be deemed always to have been inserted namely:—

“ Provided that assessment proceedings relating to any year ending before the date of commencement of the Karnataka Sales Tax (Amendment) Act, 1985 shall be completed within a period of four years from such commencement :

Provided further that nothing in this sub-section limiting the time within which assessment may be made shall apply to an assessment made in consequence of or to give effect to any findings, directions or orders made under sections 20, 21, 22 or 22A or any judgement or order made by any court.” ;

(ii) in sub-section (6), in clause (b), the provisos shall be and shall be deemed always to have been omitted ;

(iii) for sub-section (7), the following sub-section shall be and shall be deemed always to have been substituted, namely :—

“(7) Where an assessment under this section is not concluded within the time specified in sub-section (5), the total and taxable turn over declared by a dealer in his annual return shall be deemed to have been assessed for that year on

the basis of the said returns and the tax as assessed shall be payable by the dealer.” ;

(iv) after sub-section (7), as so substituted, the following sub-section shall be and shall be deemed always to have been inserted, namely :—

“(8) The provisions of this Act relating to assessment of escaped turn-over, payment and recovery, appeal and revision shall *mutatis mutandis* apply in respect of tax payable under sub-section (7).”.

3. *Amendment of Karnataka Act No. 27 of 1979.*—In the Karnataka Tax on the Entry of Goods into Local Areas for Consumption, Use or Sale Therein Act, 1979 (Karnataka Act 27 of 1979), in section 5,—

(1) after sub-section (6), the following provisos shall be and shall be deemed always to have been inserted, namely :—

“ Provided that assessment proceedings relating to any year ending before the commencement of the Karnataka Tax on Entry of Goods into Local Areas for Consumption, Use or Sale Therein (Amendment) Act, 1985 shall be completed within a period of four years following such commencement:

Provided further that nothing contained in this sub-section limiting the time within which the assessment may be made shall apply to an assessment made on the assessee or any person in consequence of, or to give effect to any finding, direction or order made under sections 13, 14 or 15 or any judgement or order made by any court.” ;

(2) the two provisos to sub-section (7), shall be and shall be deemed always to have been omitted ;

(3) for sub-section (8), the following shall be deemed to have been substituted with effect from the 9th day of September, 1985, namely :—

“(8) Where an assessment under this section is not cancelled within the time specified under sub-section (6), the total turn-over and the taxable turn-over declared by a dealer in his annual return shall be deemed to have been assessed for that year on the basis of the said return and the tax so assessed shall be payable by the dealer.”.

(4) after sub-section (8) as so substituted, the following sub-section shall be deemed to have been inserted with effect from the 9th day of September, 1985, namely :—

“(9) The provisions of the Act relating to assessment of escaped turn-over, payment and recovery, appeal and revision shall *mutatis mutandis* apply in respect of tax payable under sub-section (8) .

4. *Amendment of Karnataka Act 22 of 1957.*—In the Karnataka Agricultural Income-Tax Act, 1957 (Karnataka Act No. 22 of 1957),—

(1) In section 2, in sub-section (1), to clause (q), the following explanation shall be inserted, namely :—

“*Explanation.*—For the purposes of this clause ‘Plantation crop’ shall not include pepper and cardamom grown as subsidiary crops in land used for growing non-plantation crops like Arecanuts and Coconuts.”.

(2) in section 12, in sub-section (1), for clause (g) excluding the proviso and the explanations, the following shall be substituted, namely :—

“(g) any sums paid by such person in the previous year as donations to—

- (i) Karnataka Chief Minister’s Relief Fund ; or
- (ii) Karnataka Chief Minister’s Drought Relief Fund ;

or

(iii) any other fund or institution, which is established for charitable purposes and subject to such restrictions and

conditions as may be prescribed is approved by the State Government for the purpose of this section ;

(iv) the Government or any local authority to be utilised for any charitable purpose other than the purpose of promoting family planning ; or

(v) the Government or any such local authority, institutions as may be approved in this behalf by the State Government to be utilised for the purpose of promoting family planning.” ;

(3) in section 32, for sub-section (1), the following shall be substituted, namely :—

“(1) Any assessee aggrieved by any of the following orders of an Agricultural Income Tax Officer may appeal to the Deputy Commissioner (Appeals) against such order,—

(a) imposing penalty under clause (b) of sub-section (2A) of section 18 ;

(b) rejecting the plea of denial of his liability to be assessed under the Act ;

(c) assessing the amount of income under sub-section (3), or sub-section (4) of section 19 or assessing the amount of tax or computing the amount of loss or assessing his status ;

(d) refusing to reopen an assessment made under sub-section (4) of section 19 in pursuance of section 21 ;

(e) imposing a penalty under section 22 ;

(f) assessing the case of discontinued company, firm or association ;

(g) refusing registration of a firm ;

(h) refusing assessment after partition of a Hindu Undivided family ;

(i) assessing of escaped income ; and

(j) rejecting the mistake”.

5. *Validation of assessments etc.*—Notwithstanding anything contained in any judgement, decree or order of any Court, tribunal or other authority to the contrary, any assessment, levy or collection of any tax made or purporting to have been made, any action or thing taken or done (including any notices or orders issued or assessments, made and all proceedings held for the levy and collection of tax or amount purported to have been collected by way of tax) in relation to such assessment, levy or collection under the provisions of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), before the commencement of this Ordinance, shall be and shall be deemed to be valid and effective as if such assessment, levy or collection or action or thing had been made, taken or done under the Karnataka Sales Tax Act, 1957 as amended by clause (b) of section 2 of this Ordinance and accordingly :—

(a) all acts, proceedings or things done by any authority in connection with the assessment, levy or collection of such tax shall, for all purposes be deemed to be, and to have always been made, done or taken in accordance with law ;

(b) no suit or other proceedings shall be maintained or continued in any court or tribunal or before any authority for the refund of any such tax ; and

(c) no court shall enforce any decree or order directing the refund of any such tax.

KARNATAKA ORDINANCE No. 3 OF 1988

THE KARNATAKA STATE CONDUCT OF EXAMINATIONS AND PREVENTION OF MALPRACTICES ORDINANCE, 1988.

*Arrangements of Sections**Sections :*

1. Short title and commencement.
 2. Definitions.
 3. Duties of certain persons entrusted with the examination work.
 4. Prohibition of copying at examination, etc.,
 5. Prohibition of impersonating at examination.
 6. Prohibition of loitering near examination centre, etc., etc.,
 7. Alteration of the answers written at an examination,
 8. Prohibition of other malpractices at examination, etc.,
 9. Duty of employees of educational institutions to do examination work and punishment for contravention.
 10. Punishment for abetment of offences.
 11. Power to make rules
- SCHEDULE:

KARNATAKA ORDINANCE No. 3 OF 1988

THE KARNATAKA STATE CONDUCT OF EXAMINATIONS AND PREVENTION OF MALPRACTICES ORDINANCE, 1988.

(Promulgated by the Governor of Karnataka in the Thirty-ninth Year of the Republic of India and first published in the *Karnataka Gazette* Extraordinary on the Seventeenth day of December, 1988).

An Ordinance to provide for penal action to prevent malpractices at certain examinations held in the State and to take action against persons who refuse to work in connection with any examinations and other matters connected therewith.

Whereas the Karnataka Legislative Assembly is not in session and the Governor of Karnataka is satisfied that the circumstances exist which render it necessary for him to take immediate action to provide for penal action to prevent malpractices at certain examinations held in the State and to take action against persons who refuse to work in connection with any examinations and other matters connected therewith ;

Now, therefore, in exercise of the powers conferred on me by clause (1) of Article 213 of the Constitution of India, I, P. Venkatasubbaiah, Governor of Karnataka, am pleased to promulgate the following Ordinance, namely :—

1. *Short title and commencement.*—(1) This Ordinance may be called the Karnataka State Conduct of Examinations and Prevention of Malpractices Ordinance, 1988.

(2) It shall come into force at once.

2. *Definitions.*—In this Ordinance, unless the context otherwise requires,—

(1) “educational institution” means any University, any college affiliated to or maintained by the University, any junior college, any school imparting secondary education and includes the Karnataka State Secondary Education Examination Board, the Karnataka State Board of Technical Education, the Karnataka Pre-University Board and such other institutions, as may be notified by the State Government in the official Gazette ;

(2) “examination” means an examination for the time being specified in the Schedule and such other examination as may be notified by the State Government in the official Gazette and includes evaluation, tabulation, publication of results and all other matters connected therewith ;

(3) “refusal to work” in relation to any person to whom any work in connection with any examination has been assigned means, his failure to attend at, or absence from, the place of work on a working day and during working hours, without obtaining permission of the authority competent to grant such permission or his refusal to do the work or any other conduct on his part, which results in or is likely to result in cessation or substantial retardation of the work, and the words, “to refuse to do work”, with all their grammatical variations and cognate expressions shall be construed accordingly ; and

(4) “malpractice” in relation to any examination means taking or giving or attempting to take or give any help from or to any person from any material, written, recorded, typed or printed or from any person, in any form whatsoever.

3. *Duties of certain persons entrusted with the examination work.*—(1) No person,—

(a) who is appointed as a paper setter at any examination shall supply or cause to be supplied the question paper drawn by him or a copy thereof or communicate the contents

of such paper to any person or give publicity thereto in any manner, except in accordance with the instructions given to him in writing by his appointing authority in this behalf ; or

(b) who is entrusted with the work of printing, cyclo-styling, typing or otherwise producing copies of any question paper set for the purposes of any examination shall supply or cause to be supplied a copy thereof or communicate the contents thereof to any person or give publicity thereto in any manner, except in accordance with the instructions given to him in writing by the authority which entrusted the work to him ; or

(c) who is entrusted with the custody or is otherwise in possession of any question paper set for the purposes of any examination shall supply or distribute or cause to be supplied or distributed any copy thereof or communicate the contents thereof or give publicity thereto in any manner except in accordance with the instructions given to him in writing by the authority which entrusted the custody or gave possession thereof to him.

(2) Any person who contravenes the provisions of subsection (1) shall, on conviction, be punished with imprisonment for a term which shall not be less than one month but may extend to six months and with fine which shall not be less than two hundred and fifty rupees but which may extend to one thousand rupees.

4. *Prohibition of copying at examination, etc.*—(1) No person shall in or near an examination hall copy answers to the question papers set at the examination, from any book, notes or from answer papers of other candidates or commit any other mal-practices :

Provided that nothing in this section shall preclude such person from taking such assistance from books or materials as is permissible under the rules governing such examination.

(2) Any person who contravenes the provisions of sub-section (1) shall, on conviction as punished with imprisonment for a term which may extend to three months or with fine which may extend to two thousand rupees or with both.

5. *Prohibition of impersonating at examination.*—(1) No person shall appear or write at any examination for or on behalf of any other candidate.

(2) Any person who contravenes the provisions of sub-section (1) shall, on conviction be punished with imprisonment for a term which shall not be less than two months but which may extend to one year and with fine which shall not be less than one thousand rupees but which may extend to five thousand rupees.

6. *Prohibition of loitering near examination centre, etc.*—(1) No person, save in the discharge of his duties or orders of his superiors, shall during the hours when an examination is conducted or any evaluation or tabulation work relating to any examination is done and one hour preceding the commencement of such examination, evaluation or tabulation work, loiter within the premises wherein the examination is held or evaluation or tabulation work is done at any public or private place within a distance of one hundred metres from such premises :

Provided that nothing contained in sub-section (1), shall apply in respect of *bona-fide* activities of any such person.

(2) No person shall willfully or intentionally, obstruct, disturb or otherwise interfere with the examination, evaluation or tabulation work, in any manner.

(3) Any person who contravenes the provisions of sub-sections (1) and (2) shall, on conviction be punished with imprisonment for a term which may extend to six months or with fine which may extend to two thousand rupees or with both.

7. *Alteration of the answers written at an examination, etc.*—(1) No person shall,—

(a) save in accordance with the rules or orders governing the conduct of an examination,—

(i) change, modify, vary or alter the answers written by an examined at such examination ; or

(ii) introduce additional answer books or sheets into an answer script or remove or substitute the answer scripts or any part thereof ;

(b) intentionally or knowingly,—

(i) make incorrect entries in any answer script or marks register or marks card ; or

(ii) total or retotal wrongly the marks obtained by any candidate ; or

(iii) feed wrong data to the computer, intending thereby to wrongfully increase or decrease the marks awarded or to be awarded to the examinee at an examination.

(2) Any person who contravenes the provisions of sub-section (1) shall, on conviction be punished with imprisonment for a term which shall not be less than two months but which may extend to one year and with fine which shall not be less than one thousand rupees but which may extend to five thousand rupees.

(3) Any person who commits any offence affecting the body or against the property of any person entrusted with any work relating to or appointed in connection with any examination, shall, on conviction, be punished with imprisonment for a term which shall not be less than two months but which may extend to one year and with fine which shall not be less than one thousand rupees but may extend to five thousand rupees.

8. *Prohibition of other malpractice at examination etc.*—Any person who adopts or takes recourse to any malpractice, other than those punishable under sections 3, 4, 5,

6 and 7 shall, on conviction, be punished with imprisonment for a term which may extend to three months or with fine which may extend to three thousand rupees but not less than five hundred rupees or with both.

9. *Duty of employees of Educational Institutions to do Examination Work and punishment for Contravention.*—

(1) Notwithstanding anything contained in any law for the time being in force or in any contract or any judgement, decree or order of any court or tribunal, it shall be the duty of every officer, teacher or other employee or every educational institution and every person in the service or pay of or remunerated by any educational institution to do any work assigned to him in connection with any examination.

(2) Any person, who without reasonable excuse, refuses to do any work connected with any examination and assigned to him shall, on conviction, be punished with imprisonment for a term which shall not be less than two months but which may extend to one year and with fine which shall not be less than two hundred and fifty rupees but which may extend to one thousand rupees.

10. *Punishment for abetment of offences.*—Whoever instigates or abets the commission of any offence punishable under this ordinance, shall be punished with the same punishment provided for the offence.

11. *Power to make rules.*—(1) The State Government may, by notification, in the Official Gazette, make rules for carrying out all or any of the purposes of this Ordinance.

(2) Every rule made under this Ordinance shall be laid as soon as may be after it is made, before each House of 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 in which it is so laid or the session immediately

following, both Houses agree to make any modification in the rule or decide that the rule should not be made, the rule 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.

SCHEDULE

1. Any examination conducted by or under the Authority of any University established by an Act of the State Legislature.

2. Any examination conducted by or under the Authority of the Karnataka Secondary Education Examination Board.

3. Any examination conducted by the Karnataka State Board of Technical Education.

4. Any examination conducted by the Karnataka Pre-University Education Board.

5. Any examination conducted by the State Council for Vocational Education.

6. Any other examination as may be notified by the State Government.

Table Showing the effect of Legislation of 1983 Acts (In Chronological Order Repealed, Amended or otherwise Affected by the Enactments of the year 1988

<i>Sl. No.</i>	<i>Number and Year of the Act</i>	<i>Short title or subject</i>	<i>How Affected</i>	<i>No. and Sections of the Act of 1988</i>
Sl	2	3	4	5
1.	Central Act 14 of 1947	The Industrial Disputes Act, 1947	(i) Sections 10, 11 and 25K amended (ii) Section 10B inserted.	Act 5, Sections 2, 4 and 5. Act 5, Section 3
2.	Karnataka Act 2 of 1957	The Legislature Salaries, Pensions and Allowances Act, 1956.	Section 11A amended	Act 9, Section 2
3.	Karnataka Act 22 of 1957	Agricultural Income Tax Act, 1957	Section 2 amended	Act 16, Section 2
4.	Karnataka Act 25 of 1957.	Sales Tax Act, 1957	(i) Sections 2, 3A, 5, 5A, 10A, 12A, 12B, 18, 22 and 43 amended. (ii) Section 19A inserted. (iii) Second Schedule substituted. (iv) Third, Fourth, Fifth and Eighth Schedule are amended.	Act 15, Sections 2 to 9, 11 and 12. Act 15, Section 10 Act 15, Section 13 Act 15, Sections 14 to 17.

5.	Karnataka Act 34 of 1957.	Stamp Act, 1957	Schedule amended	Act 10, Section 2
6	Karnataka Act 30 of 1958	Entertainments Tax Act, 1958	(i) Sections 3 C, 4 and 4A amended. (ii) Sections 3C, 4 and 4A amended.	Act 2, Sections 2, 3 and 4. Act 17, Sections 2, 3, and 4
7.	Karnataka Act 10 of 1963.	The Housing Board Act, 1962	(i) Sections 2, 3, 10, 13, 15, 16, Chapter III, Sections 17 18, 19, 23, 24, 25, 26, 29, 31, 32, 33,, 34, 38, 39, 45, 46, 50, 52, 54, 55, 70, and 74 amended. (ii) Sections 18A, 32A, 54A and 54B inserted.	Act 8, Sections 2 to 10, 12 to 20, 22 to 30 and 32 to 34. Act 8, Sections 11,21 and 31.
8.	Karnataka Act 22 of 1963.	The Universities of Agricultural Sciences Act, 1963.	Section 8 amended	Act 13, Section 2
9.	Karnataka Act 27 of 1966.	The Agricultural Produce Marketing (Regulation) Act, 1966.	Section 63 amended	Act 6, Section 2
10	Karnataka Act 33 of 1974.	Slum Areas (Improvement and Clearance) Act, 1973.	Section 26A inserted	Act 7, Section 2

1	2	3	4	5
11.	Karnataka Act 27 of 1975.	Prohibition of Beggary Act, 1975.	Sections 19 and 22 amended.	Act 12, Sections 2 and 3.
12.	Karnataka Act 12 of 1976.	Bangalore Development Authority Act, 1976.	(i) Sections 2 and 3 amended. (ii) Section 12A inserted.	Act 11, Sections 2 and 3. Act 11, Section 4
13.	Karnataka Act 4 of 1985.	Lokayukta Act, 1984.	(i) Sections 8, 12 and 19 amended. (ii) Section 17A inserted	Act 1, Sections 2 and 5. Act 1, Section 4,



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