



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ಎ Part - IVA	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೧೩, ಜುಲೈ, ೨೦೨೩ (ಆಷಾಢ, ೨೨, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, THURSDAY, 13, JULY, 2023 (ASHADHA, 22, SHAKAVARSHA, 1945)	ನಂ. ೩೨೧ No. 321
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## GOVERNMENT OF KARNATAKA

No. FD 09 CPT 2023

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 13.07.2023

### NOTIFICATION-2

In exercise of the powers conferred by Section 29 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), the Government of Karnataka hereby exempts with effect from the date of publication in the Gazette, the tax payable under the said Act, by the following, namely:-

1. Owners of Transport vehicles (other than Autorickshaws) not exceeding two in number, run on their own or through others under permits granted;
2. Holders of permits of two or less Taxies or three-wheeler goods / passenger vehicles;
3. Individual persons engaged in any profession, trades, callings and employment who are physically challenged who has total permanent disability of not less than 40% of both upper and lower extremity deformities subject to production of a certificate obtained from the Head of the Orthopaedic Department of Government Civil Hospital in the State;
4. Individual person having single child and who has undergone sterilisation operation, subject to production of certificate from the District Surgeon, Government Civil hospital, for having undergone such operation;
5. An ex-serviceman other than those covered under Serial no. 1 of the Schedule;
6. Person covered under Serial no. 1 of the above Schedule who are blind or deaf and dumb;

7. Foreign technicians employed in the State provided their appointments are approved by the Government of India for the purpose of exemptions from payment of Income Tax subject to a maximum of two years from the date of their joining duty;
8. All charitable and Philanthropic hospitals or Nursing homes situated in places below the Taluk level in all Districts of the State except Bengaluru, Ramanagara and Bengaluru Rural District;
9. Directors of Companies registered in Karnataka and nominated by the Financing agencies owned or controlled by the State Government or by other statutory bodies;
10. Combatant and civilian non-combatant members of the Armed Forces who are governed by the Army Act, 1950, the Navy Act, 1957 and the Air Force Act, 1950;
11. Institutes teaching Kannada or English shorthand or Typewriting;
12. Person running educational institutions, tutorial colleges and institutions teaching shorthand or Typewriting but excluding professional and technical educational institutions;
13. Central Para-Military Force (CPMF) Personnel; and
14. Persons running educational institutions in respect of their branches teaching classes up to twelfth standard or pre-university education.

By Order and in the name  
of the Governor of Karnataka

(KAVITHA L)  
Under Secretary to Government,  
Finance Department (C.T-1)