

Source: sooperkanoon.com/act/58860

Value Added Tax Act, 2003

Section 1 - Short Title, Extent and Commencement

- (1) This Act may be called the Karnataka Value Added Tax Act 2003.
 - (2) It extends to the whole of the State of Karnataka.
 - (3) It shall come into force on such date as the Government may, by notification, appoint and different dates may be appointed for different provisions of the Act.
 - (4) The tax shall be levied on the sale or purchase of goods made after such date as the Government may, by notification, appoint and different dates may be appointed for different class or classes of goods.
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