High Court of Karnataka, Bengaluru,

Dated: 15.11.2023

## **CIRCULAR**

In view of the Office Memorandum dated 26.4.2023 issued by the Government of India, Ministry of Finance, Department of Revenue (Tax Research Unit) in No.CBIC-190354/323/2022-TRU Section-CBEC, clarifying the amendments in GST applicability on the services provided by the Department of Posts that all services of the Department of Posts except the specified services such as services of Post Card, Inland letter, Book Post and Ordinary Post (envelops weighing less than 10 grams) are taxable w.e.f 18.07.2022 irrespective of whether they are supplied to Central or State Government, business entities or individuals, the process fee etc., which involves the availment of services of Postal Department shall be collected with appropriate GST with immediate effect.

Therefore, all the Officers and Officials working on the judicial side are hereby directed to collect payment of process fee etc., which involves the services of Postal Department along with the applicable GST without fail. Failure to do so will be viewed seriously.

## BY ORDER OF HON'BLE THE CHIEF JUSTICE

## Sd/-

## **REGISTRAR (JUDICIAL)**

To:

- 1. The Additional Registrar General/ Additional Registrar (Judicial), High Court of Karnataka at Dharwad and Kalaburagi Benches, for necessary action and circulation among the concerned staff.
- The Central Project Co-ordinator (CPC), with a request to web-host 2. the circular.

- 3.
- All the Joint Registrars/Deputy Registrars on Judicial side.
  All Assistant Registrars/Section Officers on Judicial side for circulation amongst the staff members with an instruction to 4. strictly follow the above directions.
- Office copy. 5.