

## GOVERNMENT OF KARNATAKA

No. PT/CR./09/2025-26

Office of the Commissioner of  
Commercial Taxes V'K-1.  
Gandhinagar. Bengalru-09.  
Dated: 01/04/2026

### NOTIFICATION

In exercise of the powers conferred under the fourth proviso to sub-section (1) of section 10 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act No. 35 of 1976), the Commissioner hereby exempts, with immediate effect, the classes of enrolled persons specified in Column (2) of the Table below from furnishing returns, subject to the condition that the supporting documents specified in Column (3) of the said Table shall be furnished in support of the claim for such exemption.

| <b>Sl .No</b> | <b>Classes of enrolled persons</b>   | <b>Documents to be furnished</b>   |
|---------------|--|--|
| 1             | 2  | 3  |
| 1             | Senior citizens having attained the age of 60 years  | Any relevant documents issued by the State or Central Government with respect to date of birth   |
| 2             | Owners of Transport vehicles (other than Autorickshaws) not exceeding two in number, run on their own or through others under permits granted;   | Self-sworn declaration /affidavit  |
| 3             | Holders of permits of two or less Taxies or three-wheeler goods / passenger vehicles;  | Self-sworn declaration /affidavit  |
| 4             | 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; | Subject to production of Disability Certificate issued by the Head of the Orthopaedic Department, Government Civil Hospital in the State (Already prescribed in the Notification 2/2023) |
| 5             | 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;   | Subject to production of certificate issued by the District Surgeon, Government Civil Hospital.(Already prescribed in the Notification 2/2023)   |

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| 6  | An ex-serviceman other than those covered under Serial no. 1 of the Schedule of Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976;                                     | Subject to production of Identity Card issued by the Armed Forces.  |
| 7  | 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; | Subject to production of certificate /documents issued under section 12 AB of the Income Tax Act ,1961                                |
| 8  | Institutes teaching Kannada or English shorthand or Typewriting;  | Subject to production of a recognition certificate issued by the concerned Competent Authority of the Education Department authority. |
| 9  | Person running educational institutions, tutorial colleges and institutions teaching shorthand or typewriting but excluding professional and technical educational institutions;              | Subject to production of a recognition certificate issued by the concerned Competent Authority of the Education Department authority. |
| 10 | Persons running educational institutions in respect of their branches teaching classes up to twelfth standard or pre-university education.  | Subject to production of a recognition certificate issued by the concerned Competent Authority of the Education Department authority. |

The class of enrolled persons specified at Serial Numbers 1, 4, 5,6,7,8,9,& 10 of the Table shall be required to furnish the prescribed documents one-time only, whereas the class of enrolled persons specified at Sl No 2 and 3 shall furnish such documents every year, as may be applicable, in support of their claim for exemption.

The documents specified in Column (3) of the Table shall be furnished through the online E-Prerana portal ([ptax.karnataka.gov.in](http://ptax.karnataka.gov.in)).

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