

**CLARIFICATIONS ISSUED BY THE CCT(K), BANGALORE UNDER THE  
PROVISIOS OF THE KVAT ACT, 2003**

**2005-06**

<b>SL. NO.</b>	<b>NAME OF COMMODITY</b>	<b>CLR NO./DATE</b>	<b>RATE OF TAX &amp; GIST OF CLARIFFICATION</b>
1	Absorbent Cotton I.P	174/05-06/ 19-04-2006.	4% under SI.No. 60 of the Third Schedule to KVAT Act 2003.
2	Acetylene Gas (Dissolved)	201/05-06 20-01-2006 & 165/05-06 08-03-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
3	Aluminum Panel Sheets	205/05-06	4% covered by CET code 3920.10.19, vide SI.No.144 of Notification No.FD 197 CSL 2005 (6), dated 30-04-2005
4	Aluminum Sulphate	262/05-06 28-03-2006	4% under SI.No.164 of Notification No.FD 197 CSL 2005 (6), dated 30-04-2005.
5	Asphalting Roofing Felts & Asphalting Roofing Sheet	208/05-06 06-03-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
6	Bamboo and Cane	258/05-06 28-03-2006	4% under entry 8 of the Third Schedule to KVAT Act 2003.
7	Black Phenyle and Bioline White Petroleum Jelly I.P.	178/05-06 03-01-2006	12.5% under Section 4(1)(b) of KVAT Act 2003.
8	Bran (All Types) except bran of wheat	89/05-06 12-01-2006	4% under entry 45 of the Third Schedule to KVAT Act 2003.
	Bread, Buns, Pav, Bread Stick, Bread Rolls, Bread Crumb, Bread Rusk	263/05-06 28-03-2006	Exempted as per entry 12 of First Schedule to KVAT Act, 2003.
9	Calcium Carbide	165/05-06 08-03-2006	4% under SI.No 73 of Notification No.FD 197 CSL 2005(6), dated 30-04-2005
10	Capital Goods	257/05-06 04-05-2006	4% irrespective of their value, if specified in the table in Notification No.FD 316 CSL 2005(I), dated 05-08-2005 & FD 116 CSL 2006 (8) dated 31-03-2006. 12.5% under Section 4(1)(b) of KVAT Act 2003 for all other capital goods
11	Caps & Hats	177/05-06 04-03-2006	12.5% under Section 4(1)(b) of KVAT Act 2003
12	Chocolates	237/05-06 08-03-2006	12.5% under Section 4(1)(b) of KVAT Act 2003.
13	Cigarettes	237/05-06 08-03-2006	Exempted as per Entry 50 of First Schedule to KVAT Act, 2003.
14	CRNGO Coils and CRGO Coils	205/05-06 06-03-2006	4% covered by CET Code 7225, under entry 30 of the Third Schedule of the KVAT Act 2003.
15	Compact Discs (Pre recorded audio) & Video	236/05-06 20-03-2006	12.5% under Section 4(1)(b) of KVAT Act 2003.

	Compact Discs (Pre recorded audio).		
16	De-oiled bran (All Types)	89/05-06 12-01-2006	4% under entry 45 of the Third Schedule to KVAT Act 2003
17	De-oiled cake (All Types)	89/05-06 12-01-2006	Exempted as per Sl.No. (2) of Notification No FD 197 CSL 2005 (I), dated 30-04-2005.
18	Digital Video Discs (DVD)	236/05-06 20-03-2006	4% under Sl.No.5 of Notification No.FD 197 CSL 2005, dated 30-04-2005.
19	Disinfectants	245/05-06 14-03-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
20	Earth Moving Machinery & their Parts/Accessories	182/05-06 02-02-2006	4% as Capital Goods vide Sl.No.10 of Notification No.FD 316 CSL 2005(I), dated 05-08-2005 & under Third Schedule to the KVAT Act, 2003.
21	Electrical Cut Laminations	205/05-06 06-03-2006.	12.5% under Section 4(1) (b) of KVAT Act 2003.
22	Electronic & Electrical Items (unserviceable & condemned).	34/05-06 02-01-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
23	Garments	177/05-06 04-03-2006	4% as per Entry 78 of the Third Schedule to the KVAT act, 2003.
24	G.I Pipes & Perforated G.I Pipes	215/05-06 09-06-2006	4% as per Entry 30 of the Third Schedule to the KVAT act, 2003.
25	Helmets	177/05-06 04-03-2006	12.5% under Section 4(1)(b) of KVAT Act 2003
26	Hosiery	177/05-06 04-03-2006	4% as per Entry 44 of the Third Schedule to the KVAT act, 2003.
27	Leather Articles-Boots, Shoes & Belts	177/05-06 04-03-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
28	Lime Sludge	165/05-06 08-03-2006	4% under entry 59 of the Third Schedule to KVAT Act 2003.
29	M.S. Drums	261/05-06 14-03-2006	4% covered by CET Code 7310.10.10, vide Sl.No.200 in Notification No. FD 197 CSL 2005 (6) inserted by Notification No. FD 316 CSL 2005 (II), dated 05-08-2005.
30	Metallic Articles – Badges etc.	177/05-06 04-03-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
31	Mineral Water	237/05-06 08-03-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
32	Nitrogen Gas	201/05-06 20-01-2006	4% covered by CET Code 2804.30.00, vide Sl.No.35 of Notification No. FD 197 CSL 2005 (6), dated 30-04-2005.
33	Norcotic Drugs	179/05-06 02-02-2006	4% as Medical & Pharmaceutical preparations vide entry No. 60 of Third Schedule to the KVAT Act, 2003.
34	Oil Cake (All Types)	89/05-06	4% under entry 31 of the Third Schedule to

		12-01-2006	KVAT Act 2003.
35	Oxygen Gas	201/05-06 20-01-2006	4% covered by CET Code 2804.40.90, vide SI.No.35 of Notification No. FD 197 CSL 2005 (6), dated 30-04-2005.
36	Packing Shooks	273/05-06 24-06-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
	Pizza Base	263/05-06 28-03-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
37	Pulses (All Types)	89/05-06 12-01-2006	Exempted as per SI.No.3 of Notification No. FD 91 CSL 2005 (3), dated 31-03-2005, for a period from 01-04-2005 to 31-03-2006.
38	PVC Flexible Film	205/05-06	4% covered by CET code 3920.49.00, vide SI.No.144 of Notification No. FD 197 CSL 2005 (6), dated 30-04-2005
39	Railway Concrete Sleepers	202/05-06 02-02-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
40	Silk Waste being Raw Silk	267/05-06 17-06-2006	Exempted as per Entry 45 of First Schedule to KVAT Act, 2003.
41	Soda, Soft Drinks	237/05-06 08-03-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
42	Steel Sheet Cut Laminations	218/05-06 02-02-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
43	Tapioca Powder	89/05-06 12-01-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
44	Toned Flavored Milk containing added sugar or other sweetening matter	190/05-06 03-01-2006	12.5% under Section 4(1) (b) of KVAT Act 2003.
45	V. Sat Antenna	289/05-06 13-06-2006	4% CET Code 8525.20, vide SI.No.5 of Notification No.FD 116 CSL 2006 (16), dated 06-04-2006.
46	V. Sat Antenna's Accessories	289/05-06 13-06-2006	4% CET Code 8529.10, vide SI.No.12 of Notification No.FD 116 CSL 2006 (9), dated 31-03-2006.
47	Wheat Bran	89/05-06 12-01-2006	Exempted as per SI.No.(1) of Notification No FD 197 CSL 2005 (I), dated 30-04-2005.
48	Wire Nails	188/05-06 06-01-2006	4% vide SI.No.180 of Notification No.197 CSL 2005 (6), dated 30-04-2005.
49	Works Contract of Supply & Installation of UPS	161/05-06 26-12-2005	4% on turnover of transfer of property in goods involved in the execution of works contract as per Section 4(1) (ii) of the KVAT Act, 2003 read with SI.No.28 of Notification No.FD 197 CSL 2005 (7) dated 30-04-2005
50	Works Contract of Supply & Installation of Electronic Computers	161/05-06 26-12-2005	4% on turnover of transfer of property in goods involved in the execution of works contract as per Section 4(1) (ii) of the KVAT Act, 2003 read with SI.No.23 of Notification No.FD 197

			CSL 2005 (7) dated 30-04-2005
51	Works Contract of Supply & Installation of Computerized Attendance Management Systems	161/05-06 26-12-2005	12.5% on turnover of transfer of property in goods involved in the execution of works contract as per Section 4(1)(b) of KVAT Act 2003.
52	Works Contract of Supply & Installation of Road Traffic Signal Systems	161/05-06 26-12-2005	12.5% on turnover of transfer of property in goods involved in the execution of works contract as per Section 4(1)(b) of KVAT Act 2003.
53	Works Contract of Comprehensive AMC of UPS	161/05-06 26-12-2005	4% on the total consideration for the works contract executed as per Section 15 of the KVAT Act, 2003 read with Notification No. FD 55 CSL 2005 (7) dated 23-03-2005.
54	Works Contract of Comprehensive AMC of Computers	161/05-06 26-12-2005	4% on the total consideration for the works contract executed as per Section 15 of the KVAT Act, 2003 read with Notification No. FD 55 CSL 2005 (7) dated 23-03-2005.
55	Works Contract of Comprehensive AMC of Computerized Attendance Management Systems	161/05-06 26-12-2005	4% on the total consideration for the works contract executed as per Section 15 of the KVAT Act, 2003 read with Notification No. FD 55 CSL 2005 (7) dated 23-03-2005.
56	Works Contract of Comprehensive AMC of Road Traffic Signal Systems	161/05-06 26-12-2005	4% on the total consideration for the works contract executed as per Section 15 of the KVAT Act, 2003 read with Notification No. FD 55 CSL 2005 (7) dated 23-03-2005.
57	ನಾಟಾ, ಪೋಲ್ಸ್ (ಕಂಬಗಳು), ನಾಟಾ ಸೈಜಸ್, ಸೌದೆ ಬಿಲೆಟ್ಸ್	111 & 131/05-06 21-12-2005	12.5% ಕ.ಮೌ.ತೆ. 2003ರ ಪ್ರಕರಣ 4(1)(ಬಿ)ರ ಮೇರೆಗೆ
58	ಪಲ್ಡ್ ವುಡ್	111 & 131/05-06 21-12-2005	4% ಕ್ರ.ಸಂ. 74/3ನೇ ಅನುಸೂಚಿ - ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿನಿಯಮ 2003.
59	ಹಸಿ ಬಿದಿರು	111 & 131/05-06 21-12-2005	4% ಕ್ರ.ಸಂ. 8/3ನೇ ಅನುಸೂಚಿ - ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿನಿಯಮ 2003.
60	ಉರುವಲು ಸೌದೆ (ಕ್ಯಾಸುರಿನ ಮತ್ತು ನೀಲಗಿರಿ ಮರಗಳನ್ನು ಹೊರತುಪಡಿಸಿ)	111 & 131/05-06 21-12-2005	ವಿನಾಯಿತಿ, ಕ್ರ. ಸಂ. 15 - ಮೊದಲನೇ ಅನುಸೂಚಿ ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿನಿಯಮ 2003.
61	<b>ಮುಟ್ಟುಗೋಲು ಹಾಕಿಕೊಂಡ ವಾಹನ</b> 1) ಪುನ: ಉಪಯೋಗಿಸಿದರೆ ಸ್ಟಾಪ್ ಎಂದು ಘೋಷಿಸಿ ಮಾರಾಟ ಮಾಡಿದರೆ 2) ಸ್ಟಾಪ್ ಎಂದು ಘೋಷಿಸಿ ಮಾರಾಟ ಮಾಡಿದರೆ	111 & 131/05-06 21-12-2005	12.5% ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿನಿಯಮ 2003ರ ಪ್ರಕರಣ 4(1)(ಬಿ)ರ ಮೇರೆಗೆ  12.5% ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿನಿಯಮ 2003ರ ಪ್ರಕರಣ 4(1)(ಬಿ)ರ ಮೇರೆಗೆ
62	<b>ವಾಹನಗಳ ಟೈರ್ ಟ್ಯೂಬ್</b> 1) ಪುನ: ಉಪಯೋಗಿಸಿದರೆ 2) ಸ್ಟಾಪ್ ಎಂದು ಘೋಷಿಸಿ ಮಾರಾಟ	111 & 131/05-06 21-12-2005	12.5% ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿನಿಯಮ 2003ರ ಪ್ರಕರಣ 4(1)(ಬಿ)ರ ಮೇರೆಗೆ  12.5% ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಅಧಿನಿಯಮ 2003ರ

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