

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

**2006-07**

<b>SL. NO.</b>	<b>NAME OF COMMODITY</b>	<b>CLR NO/ DATE</b>	<b>RATE OF TAX &amp; GIST OF CLARIFICATION</b>
	Abrasive Rollers used in Rice Mills for rice polishing	111/06-07 08-09-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Accacia poles	157/06-07 08-11-2007	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Accounts Books	141/06-07 10-10-2006	4% as per Sl.No.71 of Third Schedule to the KVAT Act,2003
	Air break contractor unit	251/06-07 04-07-2007	12.5% U/s. 4(1)(b) of KVAT Act,2003
	All other aromatic chemicals not specified in Notification No. FD 197 CSL 2005(6), dated 30-04-2005	201/06-07 22-03-2007	12.5% U/s. 4(1) (b) of KVAT Act, 2003.
	Aluminum Panel Sheets or Aluminum Composite Panel Sheets	43/06-07 08-09-2006 & 43/06-07 27-04-2006	CET Code 7606.11.90 are taxable at 12.5% U/s. 4(1) (b) of KVAT Act, 2003.
	Annual maintenance contract of photo copiers	203/06-07 25-01-2007	12.5% as per Section 4(1)(c) read with entry 23 of Sixth Schedule to the KVAT Act, 2003
	Automobile fan belts(V-belt)	229/06-07 22-03-2007	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Bamboo and Cane	156/06-07 10-10-2006	4% as per Sl.No.08 of Third Schedule to the KVAT Act,2003
	Barbed wire	157/06-07 08-11-2007	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Bed Linen, table linen, toilet linen and kitchen linen	234/06-07 09-04-2007	1% under Sl.No.4 of Table to the Notification No. FD 11 CET 2002, dated 30-03-2002 under KTEG Act 1979.
	Benzyl Acetate	201/06-07 22-03-2007	4% covered by CET Code 2915.39.10, as per entry 88 (2) (1) of Notification No. FD 197 CSL 2005 (6), dated 30-04-2005.
	Betel Nut Powder	01/06-07 06-05-2006	4% as per Sl.No.07 of Third Schedule to the KVAT Act,2003
	Bio-diesel	124/06-07 16-09-2006	12.5% U/s. 4(1)(b) of KVAT Act, 2003
	Biomass gasifier, Biomass plant, Biomass fuel briquettes	221/06-07 20-02-2007	4%
	Boilers including auxiliary plants and their parts	51/06-07 13-07-2006	4% covered by CET Codes 8402, 8403 & 8404 as per Sl.No.36 of Notification No. FD 316 CSL 2005, dated 05-08-2005.
	Broachers, Catalogues	141/06-07 10-10-2006	4% as per Sl.No.71 of Third Schedule to the KVAT Act,2003

	Camel back strips for re-treading of rubber tyres	25/06-07 07-06-2006	4% covered by CET Code 4006 10 00, as per Sl.No.150 of Notification No. FD 197 CSL 2005 (16) dated: 30-04-2005
	Capacitors	96/06-07 27-07-2006	12.5% Covered by CET Code 8532.10.00, U/s. 4(1)(b) of KVAT Act,2003
	Capacitors-Dielectric of Plastics	142/06-07 27-08-2007	4% Covered by CET Code 8532.25.00, as per Sl.No.7 of Notification No. FD 116 CSL 2006(16), dated 06-04-2006.
	Capacitor (Electrical power)	96/06-07 18-05-2007	4% covered by CET code 8532.10.00, from 01-05-2005 to 31-03-2006 as per Sl.No.11 of the table read with explanation (3) of Notification No. FD 197 CSL 2005 (7) dated:30-04-2005
	Car (Electric) sold to Physically challenged persons	149/06-07 16-10-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Car sold by a dealer incidentally, who is not a regular dealer in used cars	42/06-07 27-06-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Casurina poles	157/06-07 08-11-2007	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Cellular Telephone	82/06-07 19-07-2006	4% from 01-04-2005 to 30-04-2005 as per sl.no 15 of notification No.FD 55 CSL 2005(9), dated 23-03-2005 4% as per sl.no. 5 of notification No FD 116 CSL 2006(16), dated 06-04-2006
	Cellular Telephones (parts and accessories) CET Code 8525 20	31/06-07 09-06-2006	4% as per sl.no. 12 of notification No FD 116 CSL 2006(9), dated 31-03-2006
	Cement Hallo or Solid Blocks also called as cement hallo or solid bricks of size 8''X8''X16'', 6''X8''X16'' and 4''X8''X16''	91/06-07 08-09-2006	4% as per Sl.No.2 of Third schedule to the KVAT Act, 2003.
	Cement Hallo or Solid Blocks of any other size	91/06-07 08-09-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Ceramic Tiles	166/06-07 18-12-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Chalk Powder	33/06-07 12-07-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Chemical Compound which is mixture of base chemicals	16/06-07 30-06-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Chilli powder, Turmeric powder, Dhania powder, Jeera powder	132/06-07 16-10-2006	4% Under Sl.No.3 of Third Schedule to the KVAT Act,2003
	Cinnamicaldeyde	201/06-07 22-03-2007	4% covered by CET Code 2912.29.10, as per entry 86 (8) of Notification No. FD 197 CSL

			2005 (6), dated 30-04-2005.
	Cinnabar- a mercuric ore( a red mercuric sulphide)from which mercury is processed	253/06-07 22-05-2007	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Cinnamic acid	253/06-07 22-05-2007	4% as per sl.no.89(22) of notification No.FD 197 CSL 2005(6), 30-04-2005
	Coconut Shells	159/06-07 04-12-2006	4% Under Sl.No.174 of the Notification No. FD 197 CSL 2005(6), dated 30-04-2005 issued U/S 4(1) (a) read with Entry 51 of the Third schedule to the KVAT Act, 2003.
	Coir and Coir products (excluding rubberized Coir products)	06/06-07 03-06-2006	4% from 01-04-2005 to 09-05-2006 as per entry 25 of the Third Schedule to KVAT Act, 2003. Exempted from 10-5-2006 onwards as per Notification No. FD 121 CSL 2006 dated:10-05-2006
	Computers(leasing)	173/06-07 24-11-2007	4% as per sl.no.4 of notification No.FD 116 CSL 2006(9), 31-03-2006
	Condemned motor vehicle	65/06-07 19-06-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Copper No volt coil	251/06-07 04-07-2007	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Cotton Dyed Fabric	171/06-07 09-04-2007	Exempted covered by CET Code 5212 23 00, as per Sl.No.4 of the First Schedule to the KVAT Act, 2003.
	Crates and bins	185/06-07 23-01-2007 & 125/06-07 30-10-2006	12.5% covered by CET Code3923. 10.90,U/s.4(1)(b) of KVAT Act,2003
	Dates syrup	126/06-07 13-10-2006	4% as per Sl.No. 3 of Third Schedule to the KVAT act, 2003
	De-stoner and separator	123/06-07 28-10-2006	4% as per sl.no.41 of notification No.FD 316 CSL 2005(I), dated 05-08-2005
	Diesel engines and their parts sold to Government departments including Indian Navy	107/06-07 21-08-2006	12.5% U/s.4(1)(b) of KVAT Act,2003
	Earthen Tiles	166/06-07 18-12-2006	4% as per Sl. No. 2 of Third Schedule to the KVAT act, 2003.
	Electrical Cables for a voltage exceeding 1000 volts	170/06-07 30-11-2006	4% as per Sl. No. 52 of Third Schedule to the KVAT act, 2003.
	Emery stones	129/06-07 23-09-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Envelopes, Covers,	141/06-07 10-10-2006	4% as per Sl.No.71 of Third Schedule to the KVAT Act,2003

	Epoxide resins in primary form	28/06-07 13-06-2006	4% as per Sl.No.133 of Notification No. FD 197 CSL 2005(6) dated:30-04-2005
	Fasteners and bearings used as parts of motor vehicle	138/06-07 07-12-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Feed supplements for canine	224/06-07 07-03-2007	12.5% under Section 4(1)(b) of KVAT Act,2003
	<b>Fishing equipments namely:</b> Fish finder(Echo sounder) GPF(Global Positioning System) VHF Radio Telephone	121/06-07 05-10-2006	12.5% under Section 4(1)(b) of KVAT Act, 2003
	Firewood except casurina and eucalyptus timber	208/06-07 04-01-2007 & 156/06-07 10-10-2006	Exempt as per sl.no.15 of First Schedule to the KVAT Act, 2003
	Firewood of casurina and eucalyptus timber, Timber in log form	156/06-07 10-10-2006	12.5% under Section 4(1)(b) of KVAT Act, 2003
	Flour mills	129/06-07 23-09-2006	4% covered by CET code 8437.80.10, as per Sl.No.38 of Notification No. FD 316 CSL 2005 (1) dated:05-08-2005
	Footwear (Moulded Plastic) fully made of plastic and of single mould	50/06-07 28-09-2006	4% as per Sl.No.64 of Third Schedule to KVAT Act,2003
	Footwear (Single Moulded plastic )fully made of plastic costing less than hundred rupees per pair	50/06-07 28-09-2006	Exempted from 10-05-2006 in terms of the Notification No. FD 121 CSL 2006 (II) dated: 10-05-2006 issued U/s. 5(1) of KVAT Act, 2003
	Fresh Vegetables, Fresh Fruits, Garlic, Ginger, Green Chilies, Onion, Potato and Sweet Potatoes	101/06-07 17-08-2006	Exempted U/s.5(1) and as per Sl.Nos.26 and 27 of the First Schedule to the KVAT Act,2003
	Galvanized Steel Sections	85/06-07 18-12-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Gulkand- a preparation of rose petals and sugar	80/06-07 27-07-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Halogen bulbs	72/06-07 18-07-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Hand made Liquid Soap, Bleaching Power and Cleaning Acid for domestic use	21/06-07 03-06-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Hook & Loop tape fasteners(Narrow woven fabric	185/06-07 23-01-2007	Exempted covered by CET code 5806.10, as per Sl.No.4 of the First Schedule to the KVAT

	of man made textile materials)		Act,2003
	Ice-creams	120/06-07 19-09-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Improved chulha for community kitchen	221/06-07 20-02-2007	12.5% under Section 4(1)(b) of KVAT Act,2003
	Industrial Bags used in Chemical & Pharmaceuticals Filter bags and Air Pollution Bags	171/06-07 09-04-2007	12.5% covered by CET Code 5911 90 90, under Section 4(1)(b) of KVAT Act,2003
	Instant Mixes	132/06-07 16-10-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Invitation Cards	141/06-07 10-10-2006	4% as per Sl.No.71 of Third Schedule to the KVAT Act,2003
	Jelly	102/06-07 27-07-2006	4% as per Sl.No.83 of Third Schedule to the KVAT Act,2003
	Karsha	60/06-07 20-07-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Linalyl Acetate	201/06-07 22-03-2007	4% covered by CET Code 295.39.30, as per entry 88 (2) (n) of Notification No. FD 197 CSL 2005 (6), dated 30-04-2005.
	M.S.cable trays, G.I.cable trays, M.S.cables duct doors	220/06-07 06-03-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Machine Tools namely machine vice, rotary table and dividing head used for removing metals	39/06-07 19-09-2006	4% covered by CET code 8456,8457,8459,8460 and 8461, as per entry Sl.No.20 of the Third Schedule to the KVAT Act, 2003 read with Notification No. FD 116 CSL 2006 (8) dated:31-03-2006
	Machineries for coffee industry, namely, pre-cleaner, destoner, huller with oscillating screen, metal peeler cum polisher, grader, pneumatic separator, pea-berry separator, dust control aspirators, grating silos, electronic color sorters, coffee roaster and coffee grinding machine	99/06-07 08-09-2006	4% under entry Sl.No.2 of Third schedule read with section 4(1)(a)(ii) of KVAT Act,2003 and Under Sl.No.41 of the Notification of FD 316 CSL 2005(1), dated: 05-08-2005
	Mango tree bark, Mango tree bark if used as fuel	60/06-07 20-07-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Measuring taps, micro meters,vernier calipers	127/06-07 19-09-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Mercury	253/06-07 22-05-2007	4% as per sl.no.36(4) of notification No.FD 197 CSL 2005(6), 30-04-2005
	Metal Kits	251/06-07 04-07-2007	12.5% U/s. 4(1)(b) of KVAT Act,2003

	Methyl Benzoate	201/06-07 22-03-2007	4% covered by CET Code 2916.31.30, as per entry 89 (15) of Notification No.FD 197 CSL 2005 (6), dated 30-04-2005.
	Mineral Turpentine Oil	74/06-07 27-07-2006	4% covered by CET code 2710.99.00, as per Sl.No.170 of Notification No. FD 198 CSL 205(6) dated: 30-04-2005
	Modular Ceilings tiles	85/06-07 18-12-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Non-woven fabrics, Woven fabrics and Handloom fabrics coated with LDPE Powder	46/06-07 25-11-2006	Exempted covered by CET codes 5603,5903 and 5903, as per Sl. No. 4 of First schedule to the KVAT Act,2003
	Nylon or Cotton Rubberized Fabric & Water & Fire Proof fabrics	171/06-07 09-04-2007	Exempted covered by CET Code 5906 99 90, as per Sl.No.4 of the First Schedule.
	Oats and their flour	20/06-07 03-06-2006	Exempted as per Sl.No.16 of First Schedule to the KVAT Act,2003
	Old vehicles	60/06-07 20-07-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	PVC Agriculture Buckets & Iron Buckets used in rice mills for elevator	111/06-07 08-09-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
	PVC Flex Banner and PVC Acrylic sheets	214/06-07 18-07-2007	12.5% U/s. 4(1)(b) of KVAT Act,2003
	Papads	132/06-07 16-10-2006	Exempted as per Sl.No.40 of First Schedule to the KVAT Act,2003
	Papads (which are flat and round in shape)	202/06-07 25-01-2007	Exempted as per Sl.No.40 of First Schedule to the KVAT Act,2003
	Paper tubes	131/06-07 19-09-2006	12.5% covered by CET Code 4822.90.90,U/s. 4(1)(b) of KVAT Act,2003
	Phenyle (black disinfectant fluids),sold under brand name "Germi Chek" and 'Homey'	237/06-07 19-062007	4% Under Sl.No.23 of Third Schedule to the KVAT Act,2003
	Pickles (All kinds)	132/06-07 16-10-2006	4% Under Sl.No.3 of Third Schedule to the KVAT Act,2003
	<b>Plant and machinery namely;</b> Box type elevators Cross beet huller 1.5 ton Cross beet huller B13-0.5 ton Smooth pealer polisher Catadors Winnover Dust and husk booster blowers Hammer mill magnet-(Big) Flat screen grader with motor	123/06-07	

Hammer mill magnet(Small) P.B.separator with motor A.C.Industrial motor 37 KW Vertical gear box downward Motors 2.2 KW Motors 15.0 KW Motors 3.7KW Motors 0.75 KW Motor 5.5 KW Cyclone separator Electrical panel com Storage silos 15 tons Agitating screens Compressor with 5.5 KW- motor 2HP motor on the top of elevators	28-10-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
Plates, Sheets and strips of non cellular rubber	25/06-07	4% covered under CET Code 4008.21.20, as per Sl.No.152 of the Notification No. FD 197 CSL 2005 (6) dated:30-04-2005
Play ground equipments (not operated by battery or electricity)	148/06-07 07-12-2006	12.5% U/s. 4(1)(b) of KVAT Act,2003
Polythene rolls/film (CET Code 3920 10 12), Polythene shrink film (CET Code 3920 10 19),	190/06-07 13-03-2007	4% as per sl.no.144 of notification No.FD 197 CSL 2005(6), 30-04-2005
Polythene bag (CET Code 3923 21 00)	190/06-07 13-03-2007	4% as per sl.no.145(2)(a) of notification No.FD 197 CSL 2005(6), 30-04-2005
Polythene lay flat tubing (CET Code 3927 21 10)	190/06-07 13-03-2007	12.5% U/s. 4(1)(b) of KVAT Act,2003
Polythene waste scrap(CET Code15 10 00)	190/06-07 13-03-2007	4% as per sl.no.133 of notification No.FD 197 CSL 2005(6), 30-04-2005
Polypropylene, Nylon, Spun, Cotton, Synthetic Fabrics	171/06-07 09-04-2007	Exempted- covered by CET Code 5407 41 19, as per Sl.No.4 of the First Schedule to KVAT Act,2003
Pre-cured tread rubber	140/06-07 28-12-2006	12.5% Covered by CET Code 4008.29.40 ,U/s. 4(1)(b) of KVAT Act,2003
Printed aluminum foils	254/06-07 26-04-2007	4% covered by CET code 7607.19.95, as per Sl.No.186 of Notification No. FD 197 CSL 2005 (6) dated:30-04-2005
Printed Circuits	18/06-07 08-06-2006	4% as per Sl.No.14 of Notification No. FD 116 CSL 2006(9),dated: 31-03-2006
Printed Materials	141/06-07 10-10-2006	4% as per Sl.No.71 of Third Schedule to the KVAT Act,2003

	Printed/painted tin plates	143/06-07 15-11-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Railwagon	104/06-07 29-08-2006	4% vide entry 76 of Thirds Schedule to the KVAT Act, 2003
	Reading Books	141/06-07 10-10-2006	Exempted as per Sl.No.11 of First Schedule to the KVAT Act,2003
	Ready to Eat Food Products	132/06-07 16-10-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Ready to fry edible products in different shapes and sizes (different from the circular shape of a papad) made out of maida, starch, salt, premix and flavoring agents and marketed as “fryums “	241/06-07 04-05-2007	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Relays, O.D.S.Switches, Relay spares, Relay test kit, Compressor and their parts	207/06-07 04-01-2007	12.5% covered by CET codes 8536.49.00,8536.50.90,8538.90.90,9031.86.00, 8419.90, under Section 4(1)(b) of KVAT Act,2003.
	Renewable Energy Devices and its parts	239/06-07 22-05-2007	4% as per Sl.No.80 of Third Schedule to the KVAT Act,2003
	Rubber cushion (Unvulcanised)	122/06-07 01-12-2006	4% Covered by CET code 4006.90.90, as per Sl.No.150 of Notification No. FD 197 CSL 2005 (6) dated.30-04-2005.
	Sambar Powder, Rasam Powder, Garam Masala Powder, All Masala Powders, All Masala Paste	132/06-07 16-10-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Sandal wood	157/06-07 08-11-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Sandige and other products which are not commonly understood as papads	202/06-07 25-01-2007	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Shikakai	60/06-07 20-07-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Software licenses	164/06-07 10-11-2006	12.5% covered CET Code 4907.00.30, under Section 4(1) (b) of KVAT Act, 2003.
	Soft beverages	116/06-07 18-08-2006	12.5% under Section 4(1)(b) of KVAT Act, 2003
	Solar cooker	221/06-07 20-02-2007	4%
	Spark plugs	72/06-07	12.5% under Section 4(1)(b) of KVAT



		18-07-2006	Act,2003
	Stamp Paper (Non-Judicial) sold by Government Treasury and authorized vendors	45/06-07 03-06-2006	Exempted as per Sl.No.38 of First Schedule to the KVAT Act,2003
	Steel scrap	72/06-07 18-07-2006	4% as per Sl.No.30 of Third schedule to the KVAT Act,2003
	Steel grills	56/06-07 07-07-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Synthetic organic colouring matter(CET code 3204 20 90)	211/06-07 21-04-2007	4% as per Sl.No.114 of Notification No. FD 197 CSL 2005 (6) dated.30-04-2005.
	Tender application forms-printed materials	161/06-07 16-11-2006	4% as per Sl.No.71 of Third schedule to the KVAT Act,2003
	Terry Towel- being a made up article of textiles	192/06-07 30-12-2006	4% under Sl. No. 78 (4) of the Third Schedule to the KVAT Act,2003
	Tilk Lik	132/06-07 16-10-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Timber sizes and poles	60/06-07 20-07-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Timber of all kinds	157/06-07 08-11-2007	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Teakwood poles	157/06-07 08-11-2007	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Tool holders, milling cutters, indexable inserts	09/06-07 21-06-2006	4% covered by CET Codes 8466.10.10, 8207.70.10, 8209.00.10, from 01-05-2005 under Sl.No.44 of Notification No. FD 197 CSL 2005 (3),dated:30-04-2005 and from 07-06-2005 under entry No.93 of the Third schedule to the KVAT Act,2003
	Toys (Non-mechanical)	148/06-07 07-12-2006	4% as per Sl.No.94 of Third schedule to the KVAT Act,2003
	Traditional Powders: Idly Karam, Nalla Karam, Curry Leaf Powder, Curry Chilli Powder, Kandi Podi, Nuvvula Podi, Versenage Podi	132/06-07 16-10-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Transfer of right to use 'Computers'	106/06-07 29-08-2006	4% covered by CET code 8471, as per Notification No. FD 116 CSL 2006 (19) dated:31-03-2006
	Transfer of right to use of Industrial power generator sets of 15 KVA and above	137/06-07 10-11-2006	4% covered by CET code 8502, as per Sl.No.35 of Notification No. FD 316 CSL 2005 (1) dated:05-08-2005
	Transfer of right to use of Industrial power generator sets of less than 15 KVA	137/06-07 10-11-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Transfer of right to use 'trucks'	14/06-07	12.5% under Section 4(1)(b) of KVAT

		24-06-2006	Act,2003.
	Transfer of right to use 'motor vehicle and machinery '	41/06-07 01-07-2006	12.5% under Section 4(1)(b) of KVAT Act,2003 and Input Tax rebate would be available on any goods purchased for use in the business as per the provisions of section 10 and 11 of the KVAT Act,2003
	Tread rubber compound, cushion compound, cushion gum and treated gum for resoling or repairing or re-treading of rubber tyres	25/06-07 07-06-2006	4% covered by CET Code 4002 99 20, as per Sl.No.147 of Notification No. FD 197 CSL 2005(16) dated:30-04-2005
	Tread rubber (Vulcanized)	122/06-07 01-12-2006	12.5% covered by CET code 4008.29.40, under Section 4(1) (b) of KVAT Act, 2003.
	Tree bark	60/06-07 20-07-2006	12.5% under Section 4(1) (b) of KVAT Act, 2003.
	Tyres and Tubes	72/06-07 18-07-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Vanaspathi (Hydrogenated Vegetable Oil)	02/06-07 21-06-2006	4% as per Sl.No.67 of Third schedule to the KVAT Act, 2003 from 01-4-2005 to 06-06-2005 and Sl.No.98 of the Third Schedule to the KVAT Act, 2003 from 07-06-2005 onwards.
	Veelya – dried sweet beeda in the powdered form made of dried betel leaf,elaichi, lavanga, jakkai ja patre, sugar,somphu,lime and betelnut	209/06-07 02-03-2007	12.5% under Section 4(1)(b) of KVAT Act,2003
	Vulcanizing Cement	25/06-07 07-06-2006	12.5% under Section 4(1)(b) of KVAT Act,2003
	Vulcanization solution	122/06-07 01-12-2006	12.5% covered by CET code 3506.91.90, under Section 4(1)(b) of KVAT Act,2003
	Wind turbine generator	94/06-07 08-09-2006	Exempted under KTEG Act, 1979 in terms of Notification No. FD 37 CET 2000(1) dated: 31-03-2000
	Works contract of annual maintenance of software (AMC)	12/06-07 09-06-2006	4% as per entry 14 of the Sixth schedule and U/s.4(1)(c) of KVAT Act,2003
	Works contract of design, manufacture, supply, erection and commissioning of mini hydro electric project not involving any civil works	69/06-07 14-09-2006	4% as per Sl.No.20 of Sixth schedule to KVAT Act,2003
	Works contract of powder coating	79/06-07 08-09-2006	12.5% under entry No.23 of Sixth schedule to the KVAT Act, 2003.

Works contract of repair and service of photo copiers whether for a Government Department or others	144/06-07 16-10-2006	12.5% u/s. 4(1) (b) of KVAT Act, 2003 from 01-04-2005 to 31-03-2006 and U/s. 4(1) (c) read with entry No.23 of Sixth schedule to the KVAT Act,2003.	
Works contract of supply, erection, installation and commissioning of renewable energy devices, design, manufacture, commissioning of mini hydro electric project not involving any civil works	239/06-07 22-05-2007 & 69/06-07 14-09-2006	4% as per SI.No.20 of Sixth Schedule to the KVAT Act,2003	
ಮರದ ಎಲ್ಲಾ ತರಹದ ಪೀಠೋಪಕರಣಗಳು	13/06-07 25-05-2006	12.5% ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಪ್ರಕರಣ 4(1)(ಬಿ)ರ ಮೇರೆಗೆ	
ಪವರ್ ಲೂಮ್ ಗಳಲ್ಲಿ ತಯಾರಿಸಿದ ಬೆಡ್ ಶೀಟ್, ಟವಲ್ ಬಣ್ಣದ ಚಾದರ, ಬೆಡ್ ಶೀಟ್,	13/06-07 25-05-2006	4% ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಆಧ್ಯಾದೇಶ 27/2005 ಕ್ರ.ಸಂ.78 3ನೇ ಅನುಸೂಚಿ	
ಉಂಗಿ,ಸೀರೆ,ಮಚ್ಚರದಾನಿ ಉಂಗಿ, ಮಚ್ಚರದಾನಿ ಬಟ್ಟೆ, ಕತ್ತರಿಸಿ ಹೊಲಿದಿದ್ದಲ್ಲಿ	13/06-07 25-05-2006	ವಿನಾಯಾತಿ- ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಆಧ್ಯಾದೇಶ 27/2005 ಕ್ರ.ಸಂ.4 ಮೂದಲನೇ ಅನುಸೂಚಿಯ ಮೇರೆಗೆ 4% ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಆಧ್ಯಾದೇಶ 27/2005 ಕ್ರ.ಸಂ.78 3ನೇ ಅನುಸೂಚಿ	
ಆಸ್ಪತ್ರೆ ಬ್ಯಾಂಡೇಜ್ ಬಟ್ಟೆ	13/06-07 25-05-2006	4% ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಆಧ್ಯಾದೇಶ 27/2005 ಕ್ರ.ಸಂ.60 3ನೇ ಅನುಸೂಚಿ	
ಕೈಮಗ್ಗದಲ್ಲಿ ತಯಾರಾಗುವ ವಿವಿಧ ಅಳತೆಯ ಜಮಖಾನೆಗಳು	13/06-07 25-05-2006	4% ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಆಧ್ಯಾದೇಶ 27/2005 ಕ್ರ.ಸಂ.78(6) 3ನೇ ಅನುಸೂಚಿ	
ಕಾಟನ್ ಮಿಕ್ಸ್ ಉಲನ್ ಕಂಬಳಿಗಳು	13/06-07 25-05-2006	4% ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಆಧ್ಯಾದೇಶ 27/2005 ಕ್ರ.ಸಂ.78(3) 3ನೇ ಅನುಸೂಚಿ	
ಚರ್ಮದ ಪಾದರಕ್ಷೆಗಳು, ಚರ್ಮದ ರಬ್ಬರ್ ಚಪ್ಪಲಿಗಳು	13/06-07 25-05-2006	12.5% ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಪ್ರಕರಣ 4(1)(ಬಿ)ರ ಮೇರೆಗೆ	
ಬಟ್ಟೆ ತೊಳೆಯುವ ಸಾಬೂನ್	13/06-07 25-05-2006	12.5% ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಪ್ರಕರಣ 4(1)(ಬಿ)ರ ಮೇರೆಗೆ	
ಹತ್ತಿ ಅರಳೆಯ ಹಾಗೂ ತೆಂಗಿನ ನಾರಿನಿಂದ ತಯಾರಿಸಿದ ಗಾದಿ ಹಾಗೂ ದಿಂಬುಗಳು	13/06-07 25-05-2006	12.5% ಕ.ಮಾ.ತೆ. ಕಾಯ್ದೆ ಪ್ರಕರಣ 4(1)(ಬಿ)ರ ಮೇರೆಗೆ	

**CCT CLARIFICATIONS (KST ACT, 1957)**  
2006-07

<b>SL.NO.</b>	<b>NAME OF COMMODITY</b>	<b>CLR NO/ DATE</b>	<b>RATE OF TAX &amp; GIST OF CLARIFICATION</b>
	UHT milk	228/06-07 14-05-2007	Exempt prior to 01-04-2005-covered under entry fresh milk in sl.no 29 of the Fifth Schedule to the KST Act, 1957

**CCT CLARIFICATIONS (KTEG ACT, 1979)**  
2006-07

<b>SL.NO.</b>	<b>NAME OF COMMODITY</b>	<b>CLR NO/ DATE</b>	<b>RATE OF TAX &amp; GIST OF CLARIFICATION</b>
	Bio Diesel	186/06-07 20-12-2006 & 124/06-07 16-09-2006	Exempted. Under KTEG Act 1979
	Raw hides and skins	73/06-07 20-07-2006	Exempted.