

**CLARIFICATIONS ISSUED BY THE COMMISSIONER OF
COMMERCIAL TAXES(K), BANGALORE UNDER THE KVAT
ACT,2003
FOR THE YEAR 2008-09**

SL. NO.	NAME OF COMMODITY	CLR NO/ DATE	RATE OF TAX & GIST OF CLARIFICATION
1	Alluminium tree climbing ladder	363/07-08 03-07-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
2	Aluminium winding wires insulated or covered with any material	151/07-08 21-06-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
3	Bitumen	350/07-08 22-04-2008	4% under entry Sl.No.15 of Third Schedule to the KVAT Act, 2003
4	Boiler including auxiliary plants and their parts with CET codes 8402,8403 and 8404	330/07-08 14-05-2008	4% under entry Sl.No.36 of Notification No. FD 316 CSL 2005, dated:05-08-2005
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6	“Chlormint with Herbosol”- a breath freshner and “Happydent White”- a chewing gum	212/07-08 29-04-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
7	Control Panel Boards(CET Code 8536.50.10)	250/06-07 26-07-2008	4% as per sl.no.195 of notification No.FD 197 CSL 2005(6), dated 30-04-2005.
8	Crushed granite stone pieces	356/07-08 29-07-2008	4% under entry Sl.No.83 of Third Schedule to the KVAT Act, 2003
9	Disinfectants	367/07-08 29-04-2008 and 41/08-09 03-07-2008	4% under entry Sl.No.23 of Third Schedule to the KVAT Act, 2003
10	Disposable diapers of various sizes	32/08-09 20-06-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
11	Electric generating sets with capacity of below 15 KVA	09/08-09 21-05-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
12	Electric generating sets with capacity of 15 KVA and above	09/08-09 21-05-2008	4% under entry Sl.No.35 of Notification No. FD 316 CSL 2005 (I), dated:05-08-2005
13	Enamel coated steel surface (chalk board writing surface)	362/07-08 07-06-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
14	Enamelled copper wires (cylindrical and rectangular), Enamelled fibre glass insulated copper wires	151/07-08 21-06-2008	4% as per sl.no.177 of the table in the notification No.FD 197 CSL 2005(6), dated 30-04-2005

	(cylindrical and rectangular), Fibre glass covered varnish bonded copper wires (cylindrical and rectangular), Aramid paper insulated copper wires(cylindrical and rectangular),		
16	Extra virgin olive oil	346/07-08 29-07-2008	4% as per sl.no.31 of the of Third Schedule to the KVAT Act, 2003
17	Honeycomb partition frames	22/ 23/24/25/ 08-09 11-07-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
18	Isopropyl alcohol	06/07-08 04-06-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
19	Junction boxes(CET code 8536 90 30)	47/08-09 03-07-2008	4% as per sl.no.195 of the table in the notification No.FD 197 CSL 2005(6), dated 30-04-2005
20	Margarine	328/07-08 14-05-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
21	Orthotic Chair, Rural Sanitation Cover	336/07-08 19-05-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
22	PVC/PP ball valves, butterfly valves	229/07-08 21-05-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
23	Polyamide insulated copper wires(cylindrical and rectangular),	151/07-08 21-06-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
24	Printed circuit boards-CET code 8534.00.00	07/08-09 04-06-2008	4% under entry Sl.No.14 of Notification No. FD 116 CSL 2006 (9), dated:31-03-2006
25	Sambar powder, Rasam powder, Vanghibath powder, Channa masala, Pav bhaji masala, Bisibele bhath masala, Puligoare powder, Garam masala and Pulao masala	364/07-08 09-04-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
26	Silver leaves,Silver dust and 'Silver flakes and petals' used in preparation of Sweets and Pan Beeda	332/07-08 05-05-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
27	Submersible Motor Winding Wires(PVC or Polymer insulated), PVC flat cables for submersible pumpsets	250/06-07 26-07-2008	4% as parts of submersible pump sets under entry Sl.No.21 of Third Schedule to the KVAT Act, 2003
28	'Suspension pin' used in railway diesel engine	163/07-08 09-04-2008	4% under entry Sl.No.76 of Third Schedule to the KVAT Act, 2003

29	Transfer of right to use computers	19/08-09 11-06-2008	4% under entry Sl.No.4 of Notification No. FD 116 CSL 2006 (9), dated:31-03-2006
30	Used cars sold by a dealer in printed materials	355/07-08 30-04-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003
31	Waste Bin(wheeled)	342/07-08 16-07-2008	12.5% U/S 4(1)(b) of KVAT Act, 2003



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'suspension pin'
used in railway diesel engine.

Ref: Application dated 29.09.2007 of Sri.H.S.Ghouse Mohiddin,
Proprietor M/s Ganga Electrical Industries, No. M-129,
Industrial Estate, Rajajinagar, Bangalore 560 044.

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In his application dated 15-10-2007 cited above, Sri.H.S.Ghouse Mohiddin, Proprietor, of M/s Ganga Electrical Industries, No. M-129, Industrial Estate, Rajajinagar, Bangalore 560 044 has sought clarification regarding the rate of tax applicable on 'suspension pin' used in railway diesel engine.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.163/07-08, DATED 09.04.2008

It is hereby clarified that 'suspension pin' used in railway diesel engine is taxable at 4% under entry sl.no.76 of Third Schedule to the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on certain instant
food mixes and masalas powder of various kinds.

Ref: Application dated 19.03.2008 of M/s M T R Foods Limited,
No.4, 17th Cross, K.R.Road, BSK II Stage, Bangalore 560 070.

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In its application dated 19-03-2008 cited above, M/s M T R Foods Limited, No.4, 17th Cross, K.R.Road, BSK II Stage, Bangalore 560 070 has sought clarification regarding the rate of tax applicable on 'Sambar powder', 'Rasam powder', 'Vanghibhath powder', 'Channa masala', 'Pav bhaji masala', 'Bisibele bhath masala', 'Puliogare powder', 'Garam masala' and 'Pulao masala'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.364/07-08, DATED 09.04.2008

It is hereby clarified that 'Sambar powder', 'Rasam powder', 'Vanghibhath powder', 'Channa masala', 'Pav bhaji masala', 'Bisibele bhath masala', 'Puliogare powder', 'Garam masala' and 'Pulao masala' are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Bitumen'.

Ref: Application dated 13-03-2008, Sri. Mohammed Hashem
Jawad, Partner, of M/s Creation of Awareness in Business,
No.35/1, 1st Floor, 4th Cross, 5th Main Road, Vasantappa
Block, Ganganagar, Bangalore 560 032.

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In his application dated 13-03-2008 cited above, Sri. Mohammed Hashem Jawad, Partner, of M/s Creation of Awareness in Business, No.35/1, 1st Floor, 4th Cross, 5th Main Road, Vasantappa Block, Ganganagar, Bangalore 560 032 has sought clarification regarding the rate of tax applicable on 'Bitumen'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.350/07-08, DATED 22.04.2008

It is hereby clarified that 'Bitumen' is taxable at 4% as per entry sl.no.15 of the Third Schedule to the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



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**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'disinfectants'.

Ref: Application dated 24.03.2008 of M/s Manipal Health
Systems Pvt. Ltd., 5th Floor, Manipal Hospital, Airport
Road, Bangalore-560 008.

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In its application dated 24-03-2008 cited above, M/s Manipal Health Systems Pvt. Ltd., 5th Floor, Manipal Hospital, Airport Road, Bangalore 560 008 has sought clarification regarding the rate of tax applicable on 'disinfectants'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.367/07-08, DATED 29.04.2008

It is hereby clarified that 'disinfectants' falling under serial No.23 of the Third Schedule to the Karnataka Value Added Tax Act, 2003 are taxable at 4%

(B.A. HARISH GOWDA)
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**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Chlormint with
Herbosol' and 'Happydent White'.

Ref: Application dated 15.10.2007 of M/s Perfetti Van Melle India
Pvt. Ltd., 301, 3rd Floor, Krishna Chambers, 20/21, V Cross,
Konena Agrahara, Airport Road, Bangalore 560 017.

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In its application dated 15-10-2007 cited above, M/s Perfetti Van Melle India Pvt. Ltd., 301, 3rd Floor, Krishna Chambers, 20/21, V Cross, Konena Agrahara, Airport Road, Bangalore 560 017 has sought clarification regarding the rate of tax applicable on 'Chlormint with Herbosol' and 'Happydent White'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.212/07-08, DATED 29.04.2008

It is hereby clarified that "Chlormint with Herbosol", is a breath freshner and "Happydent White", a chewing gum, are therefore taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



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**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on sale of 'used cars'.

Ref: Your Application dated 14-03-2008 of Sri D.S.Sharma,
Proprietor, M/s Meher Services, 7, Linden Street, Austin
Town, Bangalore- 560047.

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In his application dated 14-03-2008 cited above, Sri D.S.Sharma, Proprietor of M/s Meher Services, 7, Linden Street, Austin Town, Bangalore - 560047 has sought clarification regarding the rate of tax applicable on sale of 'used cars'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.355/07-08, DATED 30.04.2008

It is hereby clarified that sale of 'used cars' by a dealer in printed materials during the year 2006-07 is taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



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**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'silver leaves',
'silver dust' and 'silver flakes and petals'.

Ref: Application dated 20-02-2008 of Smt T Vijayalakshmi,
Partner, M/s Malaiamman Agencies, No.348, Avenue Road,
Bangalore 560 002.

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In her application dated 20-02-2008 cited above, Smt T Vijayalakshmi, Partner, M/s Malaiamman Agencies, No.348, Avenue Road, Bangalore 560 002 have sought clarification regarding the rate of tax applicable on 'silver leaves', 'silver dust' and 'silver flakes and petals'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.332/07-08, DATED 05.05.2008

It is hereby clarified that 'silver leaves', 'silver dust' and 'silver flakes and petals' used in preparation of sweets and pan beeda are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



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**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'margarine'

Ref: Application dated 07.02.2008 of Sri.Anil Kumar, Proprietor,
M/s Pioneer Marketing, 10/22-27, Raghavendra Layout,
Tumkur Road, Yeshwanthpur, Bangalore-560 022.

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In his application dated 07-02-2008 cited above, Sri.Anil Kumar, Proprietor, M/s Pioneer Marketing, 10/22-27, Raghavendra Layout, Tumkur Road, Yeshwanthpur, Bangalore-560 022 has sought clarification regarding the rate of tax applicable on 'margarine'

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.328/07-08, DATED 14.05.2008

It is hereby clarified that 'margarine' is taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'boiler including
auxiliary plants and their parts'.

Ref: Application dated 07.02.2008 of Sri.Viswanath, Partner of
M/s V.R.& Brothers, Plot No.19, Metagalli, K.R.S.Road,
Mysore-570016.

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In his application dated 07-02-2008 cited above, Sri.Viswanath, Partner M/s V.R.& Brothers, Plot No.19, Metagalli, K.R.S.Road, Mysore-570016 has sought clarification regarding the rate of tax applicable on 'boiler including auxiliary plants and their parts'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.330/07-08, DATED 14.05.2008

It is hereby clarified that 'boiler including auxiliary plants and their parts' with headings 8402, 8403 and 8404 under the Central Excise Tariff Act, 1985 are taxable at 4% under entry Sl.No.36 of the notification No.FD 316 CSL 2005, dated 05-08-2005.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'boiler including
auxiliary plants and their parts'.

Ref: Application dated 07.02.2008 of Sri.Viswanath, Partner of
M/s V.R.& Brothers, Plot No.19, Metagalli, K.R.S.Road,
Mysore-570016.

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In his application dated 07-02-2008 cited above, Sri.Viswanath, Partner M/s V.R.& Brothers, Plot No.19, Metagalli, K.R.S.Road, Mysore-570016 has sought clarification regarding the rate of tax applicable on 'boiler including auxiliary plants and their parts'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.330/07-08, DATED 14.05.2008

It is hereby clarified that 'boiler including auxiliary plants and their parts' with headings 8402, 8403 and 8404 under the Central Excise Tariff Act, 1985 are taxable at 4% under entry Sl.No.36 of the notification No.FD 316 CSL 2005, dated 05-08-2005.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes
(Karnataka), Bangalore.



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**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Orthotic Chair'
and 'Rural Sanitation Cover'.

Ref: Application dated 26.02.2008 of Sri Suresh N.Sagar,
Proprietor of M/s OMPLAST INC. # 4/33, 1st Floor,
2nd Main Road, Chennigappa Indl. Estate, (Behind Bharath
Petrol Bunk), Sunkadakatte, Magadi Main Road, Bangalore
560 091.

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In his application dated 26-02-2008 cited above, Sri Suresh N.Sagar, Proprietor M/s OMPLAST INC. # 4/33, 1st Floor, 2nd Main Road, Chennigappa Indl. Estate, (Behind Bharath Petrol Bunk), Sunkadakatte, Magadi Main Road, Bangalore 560 091 have sought clarification regarding the rate of tax applicable on 'Orthotic Chair' and 'Rural Sanitation Cover'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.336/07-08, DATED 19.05.2008

It is hereby clarified that 'Orthotic Chair' and 'Rural Sanitation Cover' are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Orthotic Chair'
and 'Rural Sanitation Cover'.

Ref: Application dated 26.02.2008 of Sri Suresh N.Sagar,
Proprietor of M/s OMPLAST INC. # 4/33, 1st Floor,
2nd Main Road, Chennigappa Indl. Estate, (Behind Bharath
Petrol Bunk), Sunkadakatte, Magadi Main Road, Bangalore
560 091.

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In his application dated 26-02-2008 cited above, Sri Suresh N.Sagar, Proprietor M/s OMPLAST INC. # 4/33, 1st Floor, 2nd Main Road, Chennigappa Indl. Estate, (Behind Bharath Petrol Bunk), Sunkadakatte, Magadi Main Road, Bangalore 560 091 have sought clarification regarding the rate of tax applicable on 'Orthotic Chair' and 'Rural Sanitation Cover'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.336/07-08, DATED 19.05.2008

It is hereby clarified that 'Orthotic Chair' and 'Rural Sanitation Cover' are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



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Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'generator'
of various capacities on hiring.

Ref: Application dated 01.04.2008 of Sri Mathew Joseph
Proprietor of M/s Bangalore Power Controls, No.1,
Behind Meenakshi Temple, Hulimavu Post, Off.
Bannerghatta Road, Bangalore 560 076.

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In his application dated 01-04-2008 cited above, Sri Mathew Joseph, Proprietor of M/s Bangalore Power Controls, No.1, Behind Meenakshi Temple, Hulimavu Post, Off Bannerghatta Road, Bangalore 560 076 have sought clarification regarding the rate of tax applicable on 'generator' of various capacities on hiring.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.09/08-09, DATED 21.05.2008

It is hereby clarified that Electric generating sets with capacity of below 15 KVA are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003 and Electric generating sets with capacity of 15KVA and above are taxable at 4% as per entry Sl.No.35 of the notification No. FD 316 CSL 2005(I), dated 05-08-2005.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on plastic valves
like 'PVC/PP ball valves', and 'butterfly valves'.

Ref: Application dated 15.10.2007 of Sri.C.V.Shankar Sharma,
Proprietor of M/s Trisha Engineers, 92/1, 1st Floor, 1st Main,
4th Cross, Chamarajpet, Bangalore – 560 018.

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In his application dated 15-10-2007 cited above, Sri.C.V.Shankar Sharma, Proprietor of M/s Trisha Engineers, 92/1, 1st Floor, 1st Main, 4th Cross, Chamarajpet, Bangalore 560 018 has sought clarification regarding the rate of tax applicable on plastic valves like 'PVC/PP ball valves', and 'butterfly valves'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.229/07-08, DATED 21.05.2008

It is hereby clarified that plastic valves like 'PVC/PP ball valves', and 'butterfly valves' are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Isopropyl
alcohol'.

Ref: Application dated 10.02.2008 of M/s G.A.G.Trading
Company, No.320, Avenue Road, Bangalore 560 002.

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In its application dated 10-02-2008 cited above, M/s G.A.G.Trading Company, No.320, Avenue Road, Bangalore 560 002 have sought clarification regarding the rate of tax applicable on 'Isopropyl alcohol'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.06/07-08, DATED 04.06.2008

It is hereby clarified that 'Isopropyl alcohol' is taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'printed circuit
boards'.

Ref: Application dated 08.04.2008 of M/s P.C.Process Pvt
Ltd., V-3(C), 14th Cross, KSSIDC Industrial Estate,
Peenya 2nd Stage, Bangalore- 560 058.

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In its application dated 08-04-2008 cited above, M/s P.C.Process Pvt Ltd., V-3
(C), 14th Cross, KSSIDC Industrial Estate, Peenya 2nd Stage, Bangalore- 560 058 have
sought clarification regarding the rate of tax applicable on 'printed circuit boards'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the
Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he
considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the
work of assessments and collection of revenue. It is examined and found that the
clarification requested by the petitioner is within the scope of the aforesaid provision and it is
necessary that the clarification be issued for the purpose of maintaining uniformity in the
work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.07/08-09, DATED 04.06.2008

It is hereby clarified that 'printed circuit boards' covered under Central Excise
Tariff Code 8534 00 00 are liable to 4% VAT under entry sl.no.14 of the table in the
notification No.FD 116 CSL 2006(9), dated 31-03-2006.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on “enamel coated
steel surface” (chalk board writing surface).

Ref: Application dated 01.03.2008 of Sri.Vivek Kedia
Ram’s Villa Apartment, No.A-2, 34/58, 1 Main,
J.P.Nagar 1 Phase, Bangalore 560 078.

* * * * *

In his application dated 01-03-2008 cited above, Sri.Vivek Kedia, Ram’s Villa Apartment, No.A-2, 34/58, 1 Main, J.P.Nagar 1 Phase, Bangalore 560 078 have sought clarification regarding the rate of tax applicable on “enamel coated steel surface” (chalk board writing surface).

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.362/07-08, DATED 07.06.2008

It is hereby clarified that “enamel coated steel surface” (chalk board writing surface) is taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on hiring of
computers.

Ref: Application dated 23.04.2008 of Sri N.Rajesh Kumar
Proprietor of M/s Computer World, #109, 16th Main,
13th A Cross, Kalidasa Road, V.V.Mohalla, Mysore.

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In his application dated 23-04-2008 cited above, Sri N.Rajesh Kumar, Proprietor of M/s Computer World, #109, 16th Main, 13th A Cross, Kalidasa Road, V.V.Mohalla, Mysore have sought clarification regarding the rate of tax applicable on hiring of computers.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.19/08-09, DATED 11.06.2008

It is hereby clarified that the taxable turnover relating to the transfer of the right to use computers is liable to tax at 4% under the KVAT Act, 2003 under sl.no.4 of the table in the notification No.FD 116 CSL 2006(9), dated 31-03-2006.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'disposable diapers'
of various sizes.

Ref: Application dated Nil, received in this office on 14-05-2008
of M/s Xtracare Products Pvt. Ltd., No.725, 6th 'B' Cross,
3rd Block, Koramangala, Bangalore 560 034.

* * * * *

In its application cited above, M/s Xtracare Products Pvt. Ltd., No.725, 6th 'B' Cross, 3rd Block, Koramangala, Bangalore 560 034 have sought clarification regarding the rate of tax applicable on 'disposable diapers' of various sizes.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.32/08-09, DATED 20.06.2008

It is hereby clarified that 'disposable diapers' of various sizes taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on various types
of 'insulated copper and aluminum strip/wires, winding
wires and kapton polyimide film covered heat bonded
copper strips/wires'.

- Ref: (1) Application dated 17-08-2007 of M/s Pearl Insulations Pvt.
Ltd., Plot No.505 to 507, IV Phase, Peenya Industrial Area,
Bangalore-560 058.
- (2) Proceedings of the Commissioner of Commercial Taxes
issued in Clarification No.CLR/CR-151/07-08, Dated
27-11-2007
- (3) Applicant letter dated 15-12-2007 filed for objection to
the clarification.

* * * * *

In its application cited at ref.(1) the dealer company had sought clarification regarding the rate of tax on various types of 'insulated copper and aluminum strip/wires, winding wires and kapton polyimide film covered heat bonded copper strips/wires'. Pursuant to the same, it was clarified in the proceedings cited at ref.(2) above that 'insulated copper and aluminum strip/wires, winding wires and kapton polyimide film covered heat bonded copper strips/wires' are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

2. Upon receipt of the clarification, in its letter cited above, M/s Pearl Insulations Pvt. Ltd., Plot No.505 to 507, IV Phase, Peenya Industrial Area, Bangalore-560 058 has sought review of the clarification dated 27-11-2007 issued on the ground that some of their products are classified under Central Excise Tariff heading 8544 which has been notified at sl.no.177 of Notification No FD 197 CSL 2005(6), dated 30-04-2005, and therefore, taxable at 4%.

3. On re-examination of the issue, it is noticed that the earlier clarification requires modification.

4. Hence the following:

CLARIFICATION NO.CLR.CR. 151/07-08, DATED 21.06.2008

In supercession of the clarification issued in proceedings No.CLR.CR.151/07-08, dated 27.11.2007, it is hereby clarified that the rates of tax applicable on the following goods are as under:

Sl. No.	Commodity	Rate of tax/Section
1	Enamelled copper wires (Cylindrical and rectangular)	Taxable at 4% as per Sl.No.177 of the table in the notification No.FD 197 CSL 2005(6), dated 30-04-2005
2	Enamelled fibre glass insulated copper wires (Cylindrical and rectangular)	Taxable at 4% as per Sl.No.177 of the table in the notification No.FD 197 CSL 2005(6), dated 30-04-2005
3	Fibre glass covered varnish bonded copper wires (Cylindrical and rectangular)	Taxable at 4% as per Sl.No.177 of the table in the notification No.FD 197 CSL 2005(6), dated 30-04-2005
4	Aramid paper insulated copper wires (Cylindrical and rectangular)	Taxable at 4% as per Sl.No.177 of the table in the notification No.FD 197 CSL 2005(6), dated 30-04-2005
5	Polyamide insulated copper wires (Cylindrical and rectangular)	Taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.
6	Aluminium winding wires insulated or covered with any material	Taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Alluminium
tree climbing ladder'.

Ref: Application dated Nil, received in this office on 19-03-2008
of Sri.M.Sadashiva Bhat, Partner, M/s S.R.K.Aluminium,
V-12-4 (5) Thenkila, Bypass Road, Puttur-574201. (Dakshina
Kannada), Karnataka.

* * * * *

In his application dated 23-04-2008 cited above, Sri.M.Sadashiva Bhat, Partner
M/s S.R.K.Aluminium, V-12-4 (5) Thenkila, Bypass Road, Puttur-574201 (Dakshina
Kannada), Karnataka has sought clarification regarding the rate of tax applicable on
'Alluminium tree climbing ladder'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the
Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he
considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the
work of assessments and collection of revenue. It is examined and found that the
clarification requested by the petitioner is within the scope of the aforesaid provision and it is
necessary that the clarification be issued for the purpose of maintaining uniformity in the
work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.363/07-08, DATED 03.07.2008

It is hereby clarified that 'Alluminium tree climbing ladder' is taxable at 12.5%
under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'disinfectants'.

Ref: Application dated 24.03.2008 of M/s Johnson and
Johnson Limited, #6B1, Kumbalgotu Industrial Area,
2nd Phase, Kengeri Hobli, Bangalore-560 074.

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In its application dated 24-03-2008 cited above, M/s Johnson and Johnson Limited, #6B1, Kumbalgotu Industrial Area, 2nd Phase, Kengeri Hobli, Bangalore-560 074 has sought clarification regarding the rate of tax applicable on 'disinfectants'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.41/08-09, DATED 03.07.2008

It is hereby clarified that all types of 'disinfectants' falling under serial No.23 of the Third Schedule to the Karnataka Value Added Tax Act, 2003 are taxable at 4%.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on “Junction Boxes”.

Ref: Application dated 22-05-2008 of M/s B D S Electronics,
No.132, 1st Main Road, Seshadripuram, Bangalore-20.

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In its application cited above, M/s B D S Electronics, No.132, 1st Main Road, Seshadripuram, Bangalore-20 have sought clarification regarding the rate of tax applicable on “Junction Boxes”.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.47/08-09, DATED 03.07.2008

It is hereby clarified that “Junction Boxes” covered under Central Excise Tariff Code 8536 90 30 are liable to 4% VAT under entry sl.no.195 of the table in the notification No.FD 197 CSL 2005(6), dated 30-04-2005.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Alluminium
tree climbing ladder'.

Ref: Application dated Nil, received in this office on 19-03-2008
of Sri.M.Sadashiva Bhat, Partner, M/s S.R.K.Aluminium,
V-12-4 (5) Thenkila, Bypass Road, Puttur-574201. (Dakshina
Kannada), Karnataka.

* * * * *

In his application dated 23-04-2008 cited above, Sri.M.Sadashiva Bhat, Partner
M/s S.R.K.Aluminium, V-12-4 (5) Thenkila, Bypass Road, Puttur-574201 (Dakshina
Kannada), Karnataka has sought clarification regarding the rate of tax applicable on
'Alluminium tree climbing ladder'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the
Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he
considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the
work of assessments and collection of revenue. It is examined and found that the
clarification requested by the petitioner is within the scope of the aforesaid provision and it is
necessary that the clarification be issued for the purpose of maintaining uniformity in the
work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.363/07-08, DATED 03.07.2008

It is hereby clarified that 'Alluminium tree climbing ladder' is taxable at 12.5%
under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on “Honeycomb
partition frames”.

Ref: Application dated 26-04-2008 of Sri.B.M.Rakshit, Partner
M/s Honeycomb Associates, No.45/16, Gubbanna Industrial
Estate, 6th Block, Rajajinagar, Bangalore 560 010.

* * * * *

In his application cited above, Sri. B.M.Rakshit, Partner, M/s Honeycomb Associates, No.45/16, Gubbanna Industrial Estate, 6th Block, Rajajinagar, Bangalore 560 010 has sought clarification regarding the rate of tax applicable on “Honeycomb partition frames”.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.22/08-09, DATED 11.07.2008

It is hereby clarified that “Honeycomb partition frames” are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

~ ~ ~ ~ ~

Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on “Honeycomb
partition frames”.

Ref: Application dated 26-04-2008 of Sri.Gora Rakshit, Partner
M/s Honeycomb Rail Inc, No.45/16, Gubbanna Industrial
Estate, 6th Block, Rajajinagar, Bangalore 560 010.

* * * * *

In his application cited above, Sri. Gora Rakshit, Partner, M/s Honeycomb Rail Inc, No.45/16, Gubbanna Industrial Estate, 6th Block, Rajajinagar, Bangalore 560 010 has sought clarification regarding the rate of tax applicable on “Honeycomb partition frames”.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.23/08-09, DATED 11.07.2008

It is hereby clarified that “Honeycomb partition frames” are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on “Honeycomb
partition frames”.

Ref: Application dated 26-04-2008 of Sri.B.M.Rakshit, Managing
Director, M/s Honeycomb India (P) Ltd, No.45/16, Gubbanna
Industrial Estate, 6th Block, Rajajinagar, Bangalore 560 010.

* * * * *

In his application cited above, Sri. B.M.Rakshit, Managing Director, M/s Honeycomb India (P) Ltd, No.45/16, Gubbanna Industrial Estate, 6th Block, Rajajinagar, Bangalore 560 010 has sought clarification regarding the rate of tax applicable on “Honeycomb partition frames”.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.24/08-09, DATED 16.07.2008

It is hereby clarified that “Honeycomb partition frames” are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on “Honeycomb
partition frames”.

Ref: Application dated 26-04-2008 of Sri.B.M.Rakshit, Partner
M/s Honeycomb International Inc., No.45/16, Gubbanna
Industrial Estate, 6th Block, Rajajinagar, Bangalore 560 010.

* * * * *

In his application cited above, Sri. B.M.Rakshit, Partner, M/s Honeycomb, International Inc. No.45/16, Gubbanna Industrial Estate, 6th Block, Rajajinagar, Bangalore 560 010 has sought clarification regarding the rate of tax applicable on “Honeycomb partition frames”.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.25/08-09, DATED 11.07.2008

It is hereby clarified that “Honeycomb partition frames” are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on “Otto Waste Bin
(wheeled)”.

Ref: Application dated 02-05-2008 of Sri.R.Avinash, Proprietor,
M/s Gaure Enterprises, No.474, 10th Main, H.A.L. 111Stage,
Bangalore 560 075.

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In his application cited above, Sri.R.Avinash, Proprietor of M/s Gaure Enterprises, No.474, 10th Main, H.A.L. 111Stage, Bangalore 560 075 has sought clarification regarding the rate of tax applicable on “Otto Waste Bin (wheeled)”.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.342/07-08, DATED 16.07.2008

It is hereby clarified that “Waste Bin (wheeled)” is taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 2.5 Sq.cables
(1100 volts)(which is used as part of submersible
pumpsets) control panel boards used for 5 HP,
7.5HP submersible pumpsets and motor winding
wire which is used as part of submersible
pumpsets.

Ref: Application dated 07-07-2008 of M/s Standard Water
Pumps Pvt. Ltd., No.40/1, Patalamma Temple Street,
Basavanagudi, Bangalore 560 004.

* * * * *

In its application cited above, M/s Standard Water Pumps Pvt. Ltd., No.40/1, Patalamma Temple Street, Basavanagudi, Bangalore 560 004 has sought clarification regarding the rate of tax applicable on 2.5 Sq.cables (1100 volts)(which is used as part of submersible pumpsets) Control Panel Boards used for 5 HP, 7.5HP submersible pumpsets and motor winding wire which is used as part of submersible pumpsets.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.250/06-07, DATED 26.07.2008

It is hereby clarified that the rates of tax applicable in the following goods are as under:

Sl.No.	Commodity	Rate of tax/Section
1	Control Panel Boards (CET Code 8536.50.10)	Taxable at 4% as per sl.no.195 in notification No.FD 197 CSL 2005(6), dated 30-04-2005.
2	Submersible Motor Winding Wires(PVC or polymer insulated)	Taxable at 4% as parts of submersible pump sets under sl.no.21 of Third Schedule to the Karnataka Value Added Tax Act, 2003
3	PVC flat cables for submersible pumpsets	Taxable at 4% as parts of submersible pump sets under sl.no.21 of Third Schedule to the Karnataka Value Added Tax Act, 2003

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA),
BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA
VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'extra virgin
olive oil'

Ref: Application dated 06.03.2008 of M/s Amrutanjan
Health Care Limited, No.83, B-Street, Anandarao
Extension, Gandhinagar 6th Cross, Bangalore 560 009.

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In its application dated 24-06-2008 cited above, M/s Amrutanjan Health Care Limited, No.83, B-Street, Anandarao Extension, Gandhinagar 6th Cross, Bangalore 560 009 has sought clarification regarding the rate of tax applicable on 'extra virgin olive oil'

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.346/07-08, DATED 29.07.2008

It is hereby clarified that 'extra virgin olive oil' is taxable at 4% under serial No.31 of the Third Schedule to the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA),
BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA
VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Granite Stone
pieces' (known as jelly in kannada word)'.

Ref: Application dated 14.03.2008 of M/s Nagadevi Stone
Crusher, R.G. Apartments, Adarsh Nagar, Malur-563130.

* * * * *

In his application dated 24-06-2008 cited above, M/s Nagadevi Stone Crusher, R.G. Apartments, Adarsh Nagar, Malur-563130 has sought clarification regarding the rate of tax applicable on 'Granite Stone pieces' (known as jelly in kannada word)'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.356/07-08, DATED 29.07.2008

It is hereby clarified that :

- (i) Crushed granite stone pieces are taxable at 4% as per entry sl.no.83 of the Third Schedule to the Karnataka Value Added Tax Act, 2003.
- (ii) Further, as per entry at clause 3 of the notification no.FD 116 CSL 2006(13), dated 31-03-2006 ,the amount payable by a dealer running a mechanized crushing unit producing granite metals opting to pay tax under composition scheme under sub-section (1) of Section 15 of the Karnataka Value Added Tax Act, 2003, is as follows:

Sl.No.	Capacity	Rates
1	For each mechanized crushing machine of size exceeding 16" X 9"	Rs.16,500/- per month
2	For each mechanized crushing machine of size exceeding 12" X 9"	Rs. 8,250/- per month
3	For each crushing machine of size upto 12" X 9"	Rs. 4,000/- per month

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA),
BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA
VALUE ADDED TAX ACT, 2003.**

Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Masala Powder'.

Ref: Application dated 24.06.2008 of M/s Eastern Condiments
Private Ltd., No.16/4, Nagawara Main Road, Nagavara,
Bangalore 560 045.

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In its application dated 24-06-2008 cited above, M/s Eastern Condiments Private Ltd., No.16/4, Nagawara Main Road, Nagavara, Bangalore 560 045 has sought clarification regarding the rate of tax applicable on 'Masala Powder'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.68/08-09, DATED 29.07.2008

It is hereby clarified that the rates of tax applicable in the following goods are as under:

Sl. No.	Commodity	Rate of tax/Section
1	Spices in the form of masala powder being the mixture of one or more spices.	Taxable at 4% as per Notification No.FD 140 CSL 06, dated 19-12-2006.
2	Other masala powders	Taxable at 12.5% as per Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA),
BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA
VALUE ADDED TAX ACT, 2003.**

Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable to 'Bread rusk or toast'
in different sizes and shapes with different Brand names
(URD), 'Butter(round shape rusk)moisture removed from
small buns', 'Potato buns', 'Bread sandwich'.

Ref: Application dated 26.06.2008 of M/s Yashoda Nutritions,
Plot No.136(Part), Survey No.90, Tarihal Industrial Area,
Tarihal, Hubli-580 026.

* * * * *

In its application dated 26-06-2008 cited above, M/s Yashoda Nutritions, Plot No.136(Part), Survey No.90, Tarihal Industrial Area, Tarihal, Hubli-580 026 has sought clarification regarding the rate of tax applicable on 'Bread rusk or toast' in different sizes and shapes with different Brand names (URD), 'Butter(round shape rusk)moisture removed from small buns', 'Potato buns', 'Bread sandwich'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.
3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.69/08-09, DATED 05.08.2008

It is hereby clarified that the rates of tax applicable in the following goods are as under:

Sl. No.	Commodity	Rate of tax/Section
1	Bread rusk and bun rusk in different sizes and shapes with unregistered brand names.	Exempted under entry sl.no. 12 of the First Schedule to the Karnataka Value Added Tax Act, 2003.
2	Bread sandwich and Potato buns .	Taxable at 12.5% as per Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'baby diapers'.

Ref: Application dated 07-07-2008 of Sri.A.R.Valisha Shakeel,
Partner of Chetan & Gurunath, Chartered Accountants,
979, 19th Main, 13th Cross, BSK 2nd Stage, Bangalore 560 070
through M/s Bella Premier Happy Hygiene Products
Private Limited, No.59/1, Ground Floor, Cockburn Road,
Bangalore -560 001 TIN 29820201030.

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In his application cited above, Sri.A.R.Valisha Shakeel, Partner of Chetan & Gurunath, Chartered Accountants, # 979, 19th Main, 13th Cross, BSK 2nd Stage, Bangalore 560 070 through a registered dealer M/s Bella Premier Happy Hygiene Products Private Limited, No.59/1, Ground Floor, Cockburn Road, Bangalore -560 001 TIN 29820201030 has sought clarification regarding the rate of tax applicable on 'baby diapers'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.79/08-09, DATED 05.08.2008

It is hereby clarified that 'baby diapers' are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA),
BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA
VALUE ADDED TAX ACT, 2003.**

Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'integrated circuits',
'power supplies', 'capacitors', 'batteries', and 'wireless devices'.

Ref: Application dated 14.05.2008 of M/s Team Technology,
3302, 12th 'A' Main, HAL 2nd Stage, Bangalore 560 008.

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In its application dated 14-05-2008 cited above, M/s Team Technology, 3302, 12th 'A' Main, HAL 2nd Stage, Bangalore 560 008 has sought clarification regarding the rate of tax applicable on 'integrated circuits', 'power supplies', 'capacitors', 'batteries', and 'wireless devices'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.33/08-09, DATED 07.08.2008

It is hereby clarified that the rates of tax applicable in the following goods are as under:

Sl. No.	Commodity	Central Excise Tariff Code	Rate of tax/Section
1 2	Power supplies Batteries	8504 40 90 8506 50 00	Taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.
3	Tantalum capacitors	8532 21 00	Taxable at 4% covered under sl.no.7 of the notification no. FD 116 CSL 2006(16), dated 06-04-2006.
4	Wireless devices	8517 70 90	Taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.
5	Integrated circuits	8542 31 00	Taxable at 4% as per sl.no.17 in notification No.FD 116 CSL 2006(9), dated 31-03-2006.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA),
BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA
VALUE ADDED TAX ACT, 2003**

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Sub: KVAT Act, 2003 – Clarification under Section 59(4) regarding
the rate of tax applicable on hiring of diesel captive generation
sets.

Ref: Application dated 03.07.2008 of M/s Best Power Company,
No.707, 7th Main, 5th Cross, 3rd Phase, 5th Block, Banasankari
3rd Stage, Bhuvanewari Nagar, Bangalore 560 085.

* * * * *

In its application dated 03-07-2008 cited above, M/s Best Power Company, No.707, 7th Main, 5th Cross, 3rd Phase, 5th Block, Banasankari 3rd Stage, Bhuvanewari Nagar, Bangalore 560 085 has sought clarification regarding the rate of tax applicable on hiring of diesel captive generation sets.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.72/08-09, DATED 07.08.2008

It is hereby clarified that the tax on transfer of right to use diesel captive generation sets of more than 15 KVA is at 4% under sl.no.35 of the table in the notification No.FD 316 CSL 2005(I), dated 05-08-2005.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'crumb rubber
modified bitumen' and 'polymer modified bitumen'.

Ref: Application dated 05-06-2008 of M/s Hindustan
Colas Limited, Adjacent to HPCL POL Terminal
Village Bala, Via Katipala, Mangalore-575 030.

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In its application cited above, M/s Hindustan Colas Limited, Adjacent to HPCL POL Terminal Village Bala, Via Katipala, Mangalore-575 030 has sought clarification regarding the rate of tax applicable on 'crumb rubber modified bitumen' and 'polymer modified bitumen'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.80/08-09, DATED 07.08.2008

It is hereby clarified that the rates of tax applicable in the following goods are as under:

- (i) 'Crumb rubber modified bitumen' is taxable at 4% as per notification No. FD 507 CSL 2007(V), Bangalore, dated 24-03-2008.
- (ii) 'Polymer modified bitumen' is taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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CLR.CR.364/07-08, DATED 29.07.2008

Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on certain instant
food mixes and masalas powder of various kinds.

Ref: 1) Application dated 19.03.2008, 23-04-2008
and 04-06-2008 of M/s M T R Foods Limited,
No.4, 17th Cross, K.R.Road, BSK II Stage,
Bangalore 560 070.
2) Proceedings of the CCT's dated 09-04-2008.
3) This office letter dated 20-05-2008

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In its application dated 19-03-2008 cited above, M/s M T R Foods Limited, No.4, 17th Cross, K.R.Road, BSK II Stage, Bangalore 560 070 had sought clarification regarding the rate of tax applicable on 'Sambar powder', 'Rasam powder', 'Vanghibhath powder', 'Channa masala', 'Pav bhaji masala', 'Bisibele bhath masala', 'Puliogare powder', 'Garam masala' and 'Pulao masala'. Accordingly in the proceeding cited above, it was clarified that these are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

2. Subsequently, in his letter cited above, the dealer has requested for reconsideration of the clarification issued on the ground that the above referred goods are taxable at 4% in terms of the notification no FD 140 CSL 06, dated 19-12-2006.

3. The dealer's request has been examined.

In the notification No FD 140 CSL 06, dated 19-12-2006 issued under Section 4(3) of the Karnataka Value Added Tax Act, 2003 by the State Government, tax on the sale of spices in the form of masala powder being the mixture of spices is reduced to 4%. This notification is not applicable to masala powders containing ingredients other than spices such as vegetable oil, black salt, sea rock, dry ginger, dry mango, groundnut, copra, dhal, etc., In other words the said notification is applicable only to mixtures of only spices and not to spices mixed with some other ingredients. Consequently the goods enumerated in the application are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003. Hence, the clarification dated 09-04-2008 issued by this office requires no revision and is according to law and therefore, the request is rejected.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on hiring of
diesel generators.

Ref: Application dated 15-07-2008 of Sri.Jalandar.N,
Proprietor of M/s Johnson Power Hire, My sugar
Commercial Complex Building, Kumbar Godi Road,
(J.C.Road), Bangalore-560 001.

* * * * *

In his application cited above, of Sri.Jalandar.N, Proprietor of M/s Johnson Power Hire, My sugar Commercial Complex Building, Kumbar Godi Road, (J.C.Road), Bangalore-560 001 has sought clarification regarding the rate of tax applicable on hiring of diesel generators.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.81/08-09, DATED 20.08.2008

It is hereby clarified that the taxable turnover relating to transfer of right to use (hiring/leasing) of electric generating sets (i) with capacity of 15 KVA and above is taxable at 4% under sl.no.35 of the table in the notification No.FD 316 CSL 2005(I), dated 05-08-2005 and (ii) of other capacity is taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on leasing, renting
and hiring of computers for the years 2005-06 onwards.

Ref: Application dated 17-07-2008 of Sri.Venkatesh Kamath,
Proprietor of M/s Taurus Technologies, No.422/1,1st Floor,
Above 'Samad's Carship', BTS Main Road, Wilson Garden,
Bangalore 560 027.

* * * * *

In his application cited above, Sri.Venkatesh Kamath, Proprietor of M/s Taurus Technologies, No.422/1,1st Floor, Above 'Samad's Carship', BTS Main Road, Wilson Garden, Bangalore 560 027 has sought clarification regarding the rate of tax applicable on leasing, renting and hiring of computers for the years 2005-06 onwards.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.83/08-09, DATED 20.08.2008

It is hereby clarified that leasing, renting and hiring of computers are liable to tax at 4% VAT for the years 2005-06 onwards as per sl.no.3 of the table in the notification No.FD 55 CSL 2005(9), dated 23-03-2005, sl.no.23 of the table in the notification No.FD 197 CSL 2005(7), dated 30-04-2005 and as per sl.no.4 of the table in the notification No.FD 116 CSL 2006(9), dated 31-03-2006.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'playground
equipments having swings and slides'.

Ref: Application dated 24-06-2008 of M/s Sheila Agencies,
No.1-A, Vittal Mallya Road, Beereshwara Temple Compound,
Beside Appollo Mallya Hospital, Bangalore 560 001.

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In its application cited above, M/s Sheila Agencies, No.1-A, Vittal Mallya Road, Beereshwara Temple Compound, Beside Appollo Mallya Hospital, Bangalore 560 001 has sought clarification regarding the rate of tax applicable on 'playground equipments having swings and slides'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.70/08-09, DATED 21.08.2008

It is hereby clarified that 'play ground equipments having swings and slides' are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on plastic boxes,
plastic cases and plastic crates for conveyance or
packing of goods.

Ref: Your Application dated 17-03-2008 of Sri.Chalapathi,
Proprietor, of M/s Sri Siddeshwara Marketing, #24/1,
Mahalakshmi Nilaya, 1st Cross, Sudhamanagar,
Bangalore-560 027.

* * * * *

In his application dated 13-03-2008 cited above, Sri.Chalapathi, Proprietor, of M/s Sri Siddeshwara Marketing, #24/1, Mahalakshmi Nilaya, 1st Cross, Sudhamanagar, Bangalore-560 027 has sought clarification regarding the rate of tax applicable on plastic boxes, plastic cases and plastic crates for conveyance or packing of goods.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.360/07-08, DATED 25.08.2008

It is hereby clarified that plastic boxes, plastic cases and plastic crates for conveyance or packing of goods falling under entry sl.no. 47(from 01-04-2005 to 06-06-2005) and under entry sl.no.63 (from 07-06-2005) of Third Schedule to the Karnataka Value Added Tax Act 2003 are taxable at 4%.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'plastic crates'.

Ref: Your Application dated 10-03-2008 of M/s S.R.Marketing,
No.52/1, 4th Cross, K.S.Garden Lalbagh Road, Bangalore
560 027.

* * * * *

In his application dated 10-03-2008 cited above, M/s S.R.Marketing, No.52/1, 4th Cross, K.S.Garden Lalbagh Road, Bangalore 560 027 has sought clarification regarding the rate of tax applicable on 'plastic crates'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.351/07-08, DATED 29.08.2008

It is hereby clarified that 'plastic crates' falling under entry sl.no. 47(from 01-04-2005 to 06-06-2005) and under entry sl.no.63 (from 07-06-2005) of Third Schedule to the Karnataka Value Added Tax Act 2003 are taxable at 4%.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on plastic boxes,
plastic cases and plastic crates for conveyance or
packing of goods.

Ref: Your application dated 13.03.2008 of Sri.Jaiprakash
Jumani, Proprietor, of M/s G.A.G.Trading Company,
No.320, Avenue Road, Bangalore 560 002.

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In his application dated 13-03-2008 cited above, Sri.Jaiprakash Jumani, Proprietor, of M/s G.A.G.Trading Company, No.320, Avenue Road, Bangalore has sought clarification regarding the rate of tax applicable on plastic boxes, plastic cases and plastic crates for conveyance or packing of goods.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.352/07-08, DATED 29.08.2008

It is hereby clarified that plastic boxes, plastic cases and plastic crates for conveyance or packing of goods falling under entry sl.no. 47(from 01-04-2005 to 06-06-2005) and under entry sl.no.63 (from 07-06-2005) of Third Schedule to the Karnataka Value Added Tax Act 2003 are taxable at 4%.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on plastic boxes,
plastic cases and plastic crates for conveyance or
packing of goods.

Ref: Your Application dated 12-03-2008 of Sri Mukesh Kumar
and Sri.Ashok Kumar, Partner's of M/s Ramnik Plastic
Agency, No.37, Mamulpet, Bangalore- 560 053.

* * * * *

In his application dated 12-03-2008 cited above, Sri Mukesh Kumar and Sri.Ashok Kumar, Partner's of M/s Ramnik Plastic Agency, No.37, Mamulpet, Bangalore- 560 053 has sought clarification regarding the rate of tax applicable on plastic boxes, plastic cases and plastic crates for conveyance or packing of goods.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.353/07-08, DATED 29.08.2008

It is hereby clarified that plastic boxes, plastic cases and plastic crates for conveyance or packing of goods falling under entry sl.no. 47(from 01-04-2005 to 06-06-2005) and under entry sl.no.63 (from 07-06-2005) of Third Schedule to the Karnataka Value Added Tax Act 2003 are taxable at 4%.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on plastic boxes,
plastic cases and plastic crates for conveyance or
packing of goods.

Ref: Your Application dated 15-03-2008 of Sri.Narendra Kumar,
Proprietor, of M/s Nutan Plastics, No.39/C, Mamulpet,
Bangalore-560 053.

* * * * *

In his application dated 15-03-2008 cited above, Sri.Narendra Kumar Proprietor, of M/s Nutan Plastics, No.39/C, Mamulpet, Bangalore-560 053 has sought clarification regarding the rate of tax applicable on plastic boxes, plastic cases and plastic crates for conveyance or packing of goods.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.357/07-08, DATED 29.08.2008

It is hereby clarified that plastic boxes, plastic cases and plastic crates for conveyance or packing of goods falling under entry sl.no. 47(from 01-04-2005 to 06-06-2005) and under entry sl.no.63 (from 07-06-2005) of Third Schedule to the Karnataka Value Added Tax Act 2003 are taxable at 4%.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA),
BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA
VALUE ADDED TAX ACT, 2003.**

Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on ' glass fibre-
woven roving', 'glass fibre- C.S.Mats', and 'glass
fibre- chopped stroud and surface mats'.

Ref: Application dated 25.07.2008 of M/s Balaji Trading
Company, No.42, 59th Cross, Bashyam Circle,
Rajajinagar, Bangalore- 560 010.

* * * * *

In its application dated 25-07-2008 cited above, M/s Balaji Trading Company, No.42, 59th Cross, Bashyam Circle, Rajajinagar, Bangalore- 560 010 has sought clarification regarding the rate of tax applicable on ' glass fibre - woven roving', 'glass fibre- C.S.Mats', and 'glass fibre- chopped stroud and surface mats'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.86/08-09, DATED 01.09.2008

It is hereby clarified that the rates of tax applicable in the following goods are as under:

Sl.No.	Commodity	Rate of tax/Section
1	Glass fibre -Woven rovings	Taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003
2	Chopped Stroud Mats of glass fibre	Taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003
3	Surface Mats of glass fibre	Taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore.



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'printing inks'
and 'stitching wire (G.I.Wire)'.

Ref: Application dated 16-05-2008 of M/s D.M.M.Printing
Inks Pvt. Ltd., Sy.No. 40/3, J.C.Industrial Layout,
Yelachenahalli, Kanakapura Road, Bangalore -560 062.

* * * * *

In its application cited above, M/s D.M.M.Printing Inks Pvt. Ltd., Sy.No. 40/3, J.C.Industrial Layout, Yelachenahalli, Kanakapura Road, Bangalore -560 062 has sought clarification regarding the rate of tax applicable 'printing inks' and 'stitching wire (G.I.Wire)'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.37/08-09, DATED 06.09.2008

It is hereby clarified that 'printing inks' and 'stitching wire (G.I.Wire)' are taxable at 4% under serial Nos.72 and 30 respectively of the Third Schedule to the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'mobiles accessories'
and 'power inverter'.

Ref: Application dated 12-08-2008 of M/s D.R.K.Enterprises,
69/1, Sirsi Road, Mysore Circle, Chamarajpet, Bangalore-18.

* * * * *

In its application cited above, M/s D.R.K.Enterprises, 69/1, Sirsi Road, Mysore Circle, Chamarajpet, Bangalore-560 018 has sought clarification regarding the rate of tax applicable 'mobiles accessories' and 'power inverter'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.105/08-09, DATED 06.09.2008

It is hereby clarified that the rates of tax applicable in the following goods are as under:

Sl.No.	Commodity	Rate of tax/Section
1	<u>Mobile Accessories</u> Battery, Travel charger, Car charger, Handsfree, Crystal case, Screen guard, Carrying case, Power inverter, Fashion Jewellery.	Taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on Asphaltic Roofing
Sheets and Asphaltic Roofing felts.

- Ref: 1) Application dated 12-12-2005 of Sri. M.J.Badarinath,
Proprietor, KPMB Associates, No.11, Bhavani Housing
Society, Ist 'A' Cross, Banagirinagar, BSK III Stage,
Bangalore -560085.
- 2) Proceedings of CCT (K), Bangalore vide No.
CLR.CR.208/05-06, Dated 06.03.2006.
- 3) Application dated 20-11-2007 of Sri. M.J.Badarinath,
Proprietor, KPMB Associates, No.11, Bhavani Housing
Society, Ist 'A' Cross, Banagirinagar, BSK III
III Stage, Bangalore -560085.

In his application cited at ref.(1), the dealer had sought clarification regarding the rate of tax applicable on "Asphaltic Roofing Sheets and Asphaltic Roofing Felts". Pursuant to the same, it was clarified in the proceedings cited at ref.(2) above that Asphaltic Roofing Sheets and Asphaltic Roofing felts are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

2. Subsequently, the dealer in his application cited at ref.(3) above, has sought review of the clarification issued in respect of asphaltic roofing sheets on the grounds that they are taxable at 4%.

3. On re-examination of the clarification issued vide CLR.CR.208/05-06, dated 06-03-2006, it is found that 'Asphaltic Roofing Sheets' fall under entry sl.no.2 of Third Schedule to the Karnataka Value Added Tax Act, 2003, and are taxable at

4%. Whereas, the same was clarified to be taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003. It is considered that mistake needs to be rectified.

4. Hence the following :

CLARIFICATION NO.CLR.CR.208/05-06, DATED 23.09.2008

In modification of the clarification issued in No.CLR.CR.208/05-06, dated 06-03-2006, it is hereby clarified that 'Asphaltic Roofing Sheets' are taxable at 4% under entry sl.no.2 of Third Schedule to the Karnataka Value Added Tax Act, 2003 and 'Asphaltic Roofing Felts' are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Land plan'.

Ref: Application dated 18-03-2008 of The Executive Engineer,
National Highway Division, Bijapur.

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In their application cited above, the Executive Engineer, National Highway Division, Bijapur, has sought clarification regarding the rate of tax applicable on 'Land plan'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.370/07-08, DATED 01.10.2008

It is hereby clarified that 'land plan' is taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on MP3 Player,
MP3 Player with FM and MP4 Player (Video Pocket Player).

- Ref:1. Application dated 26.6.2008 of M/s Best IT World,
No.7, 1st Cross, Sudhama Nagar, Lalbagh Road Cross,
Bangalore.
2.This office letter dated:31.7.2008.
3. Your Letter dated:11.8.2008.

* * *

In its application cited above, M/s Best IT World, No.7, 1st Cross, Sudhama Nagar, Lalbagh Road Cross, Bangalore.has sought clarification regarding the rate of tax applicable on MP3 Palyer, MP3 Player with FM and MP4 Player (Video Pocket Player).

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.78/08-09, DATED 6.10.2008

It is hereby clarified that (i) MP3 Player and MP3 Player with FM with Central Excise Tariff Code 85198940 are taxable at 4% as per Notification no. FD 116 CSL 2006, dated 31-03-2006 (ii) MP4 Player is taxable at 12.5% under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka,),Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'felt, non-wovens
and wadding'.

Ref: Application dated 28.07.2008 of M/s Southern
Felt Industries, 589/59, 1st Floor, Dr.Raj Kumar Road,
Rajajinagar 2nd Block, Bangalore.560010.

In its application cited above, M/s Southern Felt Industries, 589/59, 1st Floor, Dr.Raj Kumar Road, Rajajinagar 2nd Block, Bangalore.560010 has sought clarification regarding the rate of tax applicable on 'Felt, non-wovens and wadding'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.88/08-09, DATED 14.10.2008

It is hereby clarified that 'Non-woven felt (woolen or synthetic) and Wadding materials' are taxable @ 12.5% under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka,),Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on hand sewing
needles, seam reppers, scissors, buttons, hooks & eyes
etc.,

Ref: Application dated 20.08.-2008 of M/s Needle
Industries (India) Private Limited,454, 9th Cross,
Jayanagar 1st Block, Bangalore.-560011.

In its application cited above, M/s Needle Industries (India) Private Limited,454, 9th Cross, Jayanagar 1st Block, Bangalore-560011, has sought clarification regarding the rate of tax applicable on hand sewing needles, seam reppers, scissors, buttons, hooks & eyes, hooks, knitting pins and accessories, hardware needles, gramophone needles, stationery pins, safety pins, towel temptation kits, counted cross stitch embroidery kits, surgical needles, snap fasteners, jeans buttons, thread, yarn and steel crochet hooks.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.112/08-09, DATED 14.10.2008

It is hereby clarified that the rates of tax applicable on the following goods are as under:

Sl.No.	Commodity	Rate of tax/Section
1	Buttons and hooks	Taxable at 4% under the Notification No.FD 116 CSL 2006 (12),dated:31.3.2006
2.	Thread and Yarn	Taxable at 4% under entry Sl.No.4 of Schedule III to the KVAT Act,2003
3.	Hand sewing needles, seam reppers, scissors,eyes,\knitting pins and accessories, hardware needles, gramophone needles, stationery pins, safety pins, towel temptation kits, counted cross stitch embroidery kits, surgical needles, snap fastners, jeans buttons and steel crochet hooks.	Taxable at 12.5% under Section 4 (1) (b) of the KVAT Act,2003

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



Government of Karnataka
Commercial Taxes Department

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on photo chromic
or transition power lenses.

Ref: Application dated 19-06-2008 of M/s. Essilor India Pvt.
Ltd., No.71/1, Brigade plaza, 6th floor, S.C.Road, Anand Rao
Circle, Gandhinagar, Bangalore-9.

* * * * *

In its application cited above, M/s. Essilor India Pvt. Ltd., No.71/1, Brigade plaza, 6th floor, S.C. Road, Ananda Rao Circle, Gandhinagar, Bangalore-9, has sought clarification regarding the rate of tax applicable on photo chromic or transition power lenses.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.64/08-09, DATED 27.09.2008

It is hereby clarified that Photo chromic or transition power lenses are taxable at 4% under entry Sl. No.88 of Third Schedule to the Karnataka Value Added Tax Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'Diesel Hydraulic
Locomotive'.

Ref: Application dated 04.10.2008 of M/s San Engineering
& Locomotive Co., Ltd., P.B.No.4802, Whitefield Road,
Bangalore.560048.

In its application cited above, M/s San Engineering & Locomotive Co., Ltd., P.B.No.4802, Whitefield Road, Bangalore.560048 has sought clarification regarding the rate of tax applicable on 'Diesel Hydraulic Locomotive'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.98/08-09, DATED 30.10.08

It is hereby clarified that 'Diesel Hydraulic Locomotive' is taxable at 4% as per Sl.No.76 of Third Schedule to the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'salted and
masala cashew kernels'.

Ref: Application dated 05.09.2008 of M/s Manak Mewa
Stores, No.19,Huriyopet, R.T.Street Cross, Bangalore.

In its application cited above, M/s Manak Mewa Stores, No.19,Huriyopet, R.T.Street Cross, Bangalore.has sought clarification regarding the rate of tax applicable on 'salted and masala cashew kernels'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.132/08-09, DATED 30.10.08

It is hereby clarified that 'salted and masala cashew kernels' are taxable at 12.5% under Section 4 (1) (b) of KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on (i) Baby Diapers,
(ii) Adult Diapers & (iii)Nappi-Pads.

Ref: Application dated 29.08.2008 of M/s Xtracare Products
Pvt Ltd., 725, 6th 'B' Cross, 3rd Block, Koramangala,
Bangalore.

In its application cited above, M/s Xtracare Products Pvt Ltd., 725, 6th 'B' Cross, 3rd Block, Koramangala, Bangalore.has sought clarification regarding the rate of tax applicable on (i) Baby Diapers, (ii) Adult Diapers & (iii)Nappi-Pads.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.125/08-09, DATED 21.10.08

It is hereby clarified that i) Baby Diapers, (ii) Adult Diapers & (iii) Nappi-Pads are taxable at 12.5%. under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on Auto start
unit, preventors and control panels for submersible
pumpsets and starters

Ref: Application dated 21.11.-2007 of M/s Adarsh
Electrical, No.6, 3rd Cross, GEF Post, Avalahalli
Main Road, Bangalore.26.

In its application cited above, M/s Adarsh Electrical, No.6, 3rd Cross, GEF Post, Avalahalli Main Road, Bangalore.26..has sought clarification regarding the rate of tax applicable on `Auto start unit, preventors, control panels for submersible pumpsets and starters`.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.238/07-08, DATED 17.10.08

It is hereby clarified that `Auto start unit and Preventors` are taxable at 12.5%. under Section 4 (1) (b) of KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on (i) Baby Diapers,
(ii) Adult Diapers & (iii)Nappi-Pads.

Ref: Application dated 29.08.2008 of M/s Xtracare Products
Pvt Ltd., 725, 6th 'B' Cross, 3rd Block, Koramangala,
Bangalore.

In its application cited above, M/s Xtracare Products Pvt Ltd., 725, 6th 'B' Cross, 3rd Block, Koramangala, Bangalore.has sought clarification regarding the rate of tax applicable on (i) Baby Diapers, (ii) Adult Diapers & (iii)Nappi-Pads.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.125/08-09, DATED 21.10.08

It is hereby clarified that i) Baby Diapers, (ii) Adult Diapers & (iii) Nappi-Pads are taxable at 12.5%. under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'salted and
masala cashew kernels'.

Ref: Application dated 05.09.2008 of M/s Manak Mewa
Stores, No.19,Huriyopet, R.T.Street Cross, Bangalore.

In its application cited above, M/s Manak Mewa Stores, No.19,Huriyopet, R.T.Street Cross, Bangalore.has sought clarification regarding the rate of tax applicable on 'salted and masala cashew kernels'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.132/08-09, DATED 30.10.08

It is hereby clarified that 'salted and masala cashew kernels' are taxable at 12.5% under Section 4 (1) (b) of KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: The KVAT Act, 2003 – Clarification under Section
59 (4) of the rate of tax applicable on assembling of parts
to build the induction hardening machine.

Ref: Application dated:18.8.2008.of M/s M/s EFD
Induction Ltd., Plot No.16, C & D, KIADB Industrial
Area,Attibele,Bangalore.562107.

In its application cited above, M/s EFD Induction Ltd., Plot No.16, C & D, KIADB Industrial Area,Attibele,Bangalore.562107,has sought clarification regarding the rate of tax applicable on assembling of parts to build the induction hardening machine.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.113/08-09, DATED 11.11.08

It is hereby clarified that Induction Hardening Machines falling under CET Code 8514 are taxable at 4% under entry Sl.No.20 of III Schedule to the KVAT Act,2003 as per Notification No.FD 316 CSL 2005 (1),dated:5.8.2005.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act 2003 - Clarification on the rate of tax
applicable to 'Vaseline - White Petroleum jelly'
-regarding.

Ref: Application dated 29-11-2007 of M/s United
Marketing, No.324, Mysore Road, Opp.Kwality
Biscuits Factory, Bangalore – 560 039.

In its application cited above, M/s United Marketing, (Registered Partnership Firm), No.324, Mysore Road, Opp.Kwality Biscuits Factory, Bangalore – 560 039 has sought clarification regarding the rate of tax applicable on 'Vaseline - White Petroleum jelly'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.258/07-08, DATED 11.11.08

It is hereby clarified that 'Non-perfumed Vaseline White Petroleum Jelly-I.P.Grade' is taxable at 4% under entry Sl.No.60 of III Schedule to the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on (i) Baby Diaper,
and (ii) Adult Diaper.

Ref: Application dated 16.09.2008 of M/s Narang Plastics
Pvt Ltd., Plot No.303, 5th Main, 4th Phase, Peenya
Industrial Area, Bangalore.560058.

In its application cited above, M/s Narang Plastics Pvt Ltd., Plot No.303, 5th Main, 4th Phase, Peenya Industrial Area, Bangalore.560058 has sought clarification regarding the rate of tax applicable on (i) Baby Diaper and (ii) Adult Diaper.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.91/08-09, DATED 18.11.08

It is hereby clarified that i) Baby Diaper and ii) Adult Diaper are taxable at 12.5% under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax on Software for Academic/
Educational Institutions.

Ref: Application dated 19.09.2008 of M/s Apsara Innovations
Private Limited, No.217, 8th 'C' Main, 1st Block, Kalyan Nagar,
Bangalore.560 043,

In its application cited above, M/s Apsara Innovations Private Limited, No.217, 8th 'C' Main, 1st Block, Kalyan Nagar, Bangalore.560 043, has sought clarification regarding the rate of tax applicable on Software for Academic/Educational institutions.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.147/08-09, DATED 25.11.08

It is hereby clarified that Software to Educational Institutions or others is taxable at 4% VAT under Sl.No.10 of the Table in the Notification No.FD 116 CSL 2006 (9), dated:31.03.2006 as amended by Notification No.FD 43 CSL 07 (I),dated:23.03.2007.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'earth moving
machinery and their parts and accessories'.

Ref: Application dated 21.08.2008 of M/s Bhagavan Baba
Industries. B-08, Hebbal Industrial Estate, Metagalli
Post, Mysore-57016

In its application cited above, M/s Bhagavan Baba Industries. B-08, Hebbal Industrial Estate, Metagalli Post, Mysore-57016 has sought clarification regarding the rate of tax applicable on 'Earth moving machinery and their parts and accessories'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.127/08-09, DATED 26.11.08

It is hereby clarified that 'Earth moving machinery and their parts and accessories' are taxable at 4% in terms of the Notification No. FD 316 CSL 2005 (I), dated:5.8.2005.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on sale of 'old battery
scrap' or 'condemned battery' or 'scrapped battery'.
Ref: Application dated 14.10.2008 of Smt Shabana, Proprietrix,
M/s R.K.M.Metals, No.145/2, Nayandhalli Village, Kengeri
Hobli, Bangalore South Taluk, Bangalore.39.

In its application cited above, Smt Shabana, Proprietrix, M/s R.K.M.Metals, No.145/2, Nayandhalli Village, Kengeri Hobli, Bangalore South Taluk, Bangalore.39 has sought clarification regarding the rate of tax applicable on sale of 'old battery scrap' or 'condemned battery' or 'scrapped battery'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.137/08-09, DATED 01.12.08

It is hereby clarified that 'old battery scrap' or 'condemned battery' or 'scrapped battery' is taxable at 12.5% under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on sale of 'old battery
scrap' or 'condemned battery' or 'scrapped battery'.

Ref: Application dated 14.10.2008 of Sri T.Ponni, Proprietor
M/s Sri Thirumalai Enterprises, No.24,H.Ramaiah Lane,
Seegebeli,Bangalore 53.

In its application cited above, Sri T.Ponni, Proprietor, M/s Sri Thirumalai Enterprises, No.24, H. Ramaiah Lane, Seegebeli, Bangalore 53, has sought clarification regarding the rate of tax applicable on sale of 'old battery scrap' or 'condemned battery' or 'scrapped battery'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.134/08-09, DATED 01.12.08

It is hereby clarified that 'old battery scrap' or 'condemned battery' or 'scrapped battery' is taxable at 12.5% under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on sale of 'old battery
scrap' or 'condemned battery' or 'scrapped battery'..

Ref: Application dated 04.09.2008 of Sri Venugopal,
Proprietor M/s Indian Metal Mart, No.29-H,
Ramaiah Lane, Seegebeli, C.V. Street, Bangalore 53.

In its application cited above, Sri Venugopal, Proprietor, M/s Indian Metal Mart, No.29-H, Ramaiah Lane, Seegebeli, C.V. Street, Bangalore 53 has sought clarification regarding the rate of tax applicable on sale of 'old battery scrap' or 'condemned battery' or 'scrapped battery'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO. CLR.CR.129/08-09, DATED 01.12.08

It is hereby clarified that of 'old battery scrap' or 'condemned battery' or 'scrapped battery' is taxable at 12.5% under Section 4 (1) (b) of the KVAT Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on sale of 'old battery
scrap' or 'condemned battery' or 'scrapped battery'..

Ref: Application dated 04.09.2008 of Sri Kaleemulla,
Proprietor, M/s Kaleem Metal Mart, No.68/1,
M..R.Building, P.V.R.Road, Bangalore 53.

In its application cited above, of Sri Kaleemulla, Proprietor, M/s Kaleem Metal Mart, No.68/1, M.R..Building, P.V.R. Road, Bangalore 53 has sought clarification regarding the rate of tax applicable sale of 'old battery scrap' or 'condemned battery' or 'scrapped battery'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.136/08-09, DATED 01.12.08

It is hereby clarified that 'old battery scrap' or 'condemned battery' or 'scrapped battery' is taxable at 12.5% under Section 4 (1) (b) of the KVAT Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on sale of 'old battery
scrap' or 'condemned battery' or 'scrapped battery'.
Ref: Application dated 04.09.2008 of M/s Kandan Metal Mart,
No.20, Jolly Masjid Road, Jolly Mohalla, Bangalore.560 053.

In its application cited above, M/s Kandan Metal Mart, No.20, Jolly Masjid Road, Jolly Mohalla, Bangalore.560 053 has sought clarification regarding the rate of tax applicable sale of 'old battery scrap' or 'condemned battery' or 'scrapped battery'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.139/08-09, DATED 02.12.08

It is hereby clarified that 'old battery scrap' or 'condemned battery' or 'scrapped battery' is taxable at 12.5% under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on sale of 'old battery
scrap' or 'condemned battery' or 'scrapped battery'.

Ref: Application dated 04.09.2008 of Smt Jayalakshmi
Proprietrix, M/s Jayalakshmi Enterprises, No.7/1,
5th Cross, Lalbagh Fort Road, Doddamavalli,
Bangalore 560004.

In its application cited above, of Smt Jayalakshmi Proprietrix, M/s Jayalakshmi Enterprises, No.7/1, 5th Cross, Lalbagh Fort Road, Doddamavalli, Bangalore 560004 has sought clarification regarding the rate of tax applicable sale of 'old battery scrap' or 'condemned battery' or 'scrapped battery'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.138/08-09, DATED 02.12.08

It is hereby clarified that 'old battery scrap' or 'condemned battery' or 'scrapped battery' is taxable at 12.5% under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on sale of 'old
battery scrap' or 'condemned battery' or 'scrapped
battery'.

Ref: Application dated 01.09.2008 of Sri Abdul Rahim
Proprietor, M/s H.T.M. Metal Mart, No.43, H.Ramaiah
Lane, Seegebeli, Bangalore.53.

In its application cited above, Sri Abdul Rahim, Proprietor, M/s H.T.M. Metal Mart, No.43, H.Ramaiah Lane, Seegebeli, Bangalore 53, has sought clarification regarding the rate of tax applicable on sale of 'old battery scrap' or 'condemned battery' or 'scrapped battery'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.135/08-09, DATED 02.12.08

It is hereby clarified that 'old battery scrap' or 'condemned battery' or 'scrapped battery' is taxable at 12.5% under Section 4 (1) (b) of the KVAT Act, 2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on sale of 'old battery
scrap' or 'condemned battery' or 'scrapped battery'.

Ref: Application dated 04.09.2008 of Smt Jayalakshmi
Proprietrix, M/s Jayalakshmi Enterprises, No.7/1,
5th Cross, Lalbagh Fort Road, Doddamavalli,
Bangalore 560004.

In its application cited above, of Smt Jayalakshmi Proprietrix, M/s Jayalakshmi Enterprises, No.7/1, 5th Cross, Lalbagh Fort Road, Doddamavalli, Bangalore 560004 has sought clarification regarding the rate of tax applicable sale of 'old battery scrap' or 'condemned battery' or 'scrapped battery'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.138/08-09, DATED 02.12.08

It is hereby clarified that 'old battery scrap' or 'condemned battery' or 'scrapped battery' is taxable at 12.5% under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore



**Government of Karnataka
Commercial Taxes Department**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE- CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on 'galvanized
spring steel covered with plastic sleeves'.

Ref: Application dated 22.10.2008 of Sri Raj Kumar Neeraj,
Proprietor, M/s Green House Solutions, No.13,
Victorian Meadows, Behind Bageecha Restaurant,
Airport, Varthur Road, Bangalore.560 037.

In its application cited above, Sri Raj Kumar Neeraj, Proprietor, M/s Green House Solutions, No.13, Victorian Meadows, Behind Bageecha Restaurant, Airport, Varthur Road, Bangalore.560 037 has sought clarification regarding the rate of tax applicable on 'galvanized spring steel covered with plastic sleeves'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue. It is examined and found that the clarification requested by the petitioner is within the scope of the aforesaid provision and it is necessary that the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. Hence the following clarification is issued.

CLARIFICATION NO.CLR.CR.190/08-09, DATED 08.12.08

It is hereby clarified that 'galvanized spring steel covered with plastic sleeves' are taxable at 12.5% under Section 4 (1) (b) of the KVAT Act,2003.

(B.A. HARISH GOWDA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore

