



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  
'raw graded heat resistant steel castings'-reg.

Ref: Application dated 09.02.2010 of Smt Gayathri S.Mahajan,  
Partner, M/s Kapeel Founders, Plot No.69, Udyambag,  
Belgaum-590 008.

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In the application cited above, Smt Gayathri S.Mahajan, Partner, M/s Kapeel Founders, Plot No.69, Udyambag, Belgaum-590 008, has sought clarification regarding the rate of tax applicable on sale of 'raw graded heat resistant steel castings'.

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.207//09-10, DATED 31.03.2010**

It is clarified that 'raw graded heat resistant steel castings' are declared goods falling under entry 30 of Third Schedule to the Karnataka Value Added Tax Act,2003 and taxable at 4% .

(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes,  
(Karnataka), Bangalore



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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 'vehicle  
tracking system (e-modem)' - reg.

Ref: Application dated 07.11.2008 of Sri R.M.K.Venil Raj,  
Partner: Avva Marketing, 18/1, Shop No.6, First Floor, 24<sup>th</sup>  
Main, Opp.Maramma Temple, 2<sup>nd</sup> Sector, Bangalore.560 102.

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In the application cited above, Sri R.M.K.Venil Raj, Partner: Avva Marketing, 18/1, Shop No.6, First Floor, 24<sup>th</sup> Main, Opp. Maramma Temple, 2<sup>nd</sup> Sector, Bangalore.560 102 has sought clarification regarding the rate of tax applicable on "vehicle tracking system (e-modem).

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.192/08-09, DATED 20.03.2010**

It is clarified that 'vehicle tracking system (e-modem)' is taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act,2003 as the said goods are not one of the IT products and telecommunication equipments notified by the Government of Karnataka under Section 4(1) (a) of the said Act read with entry 53 of the Third Schedule.

(PRADEEP SINGH KHAROLA)  
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 'T-cop  
devices'-reg.

Ref: Application dated 11.12.2009 of I Trans Technologies  
(India)Pvt Ltd., No.5B, 2<sup>nd</sup> Floor, Priya Towers, Opp.  
Jayadeva Hospital, Bannerghatta Main Road, Bangalore.76.

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In the application cited above, I Trans Technologies (India) Pvt Ltd., No.5B, 2<sup>nd</sup> Floor, Priya Towers, Opp. Jayadeva Hospital, Bannerghatta Main Road, Bangalore.76, has sought clarification regarding the rate of tax applicable on T-cop 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.180/09-10, DATED 31.03.2010**

It is clarified that 'T-cop devices' like sensors, device plastic case and PCB capacitors, resistors, integrated chips, GSM module and auto electronic devices are taxable at 12.5% under Section 4(1)(b) of the Karnataka Value Added Tax Act,2003 as the said goods are not notified by the Government of Karnataka as IT products and telecommunication equipments under entry 53 of the Third Schedule.

(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes,  
(Karnataka), Bangalore