

1785



GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

T. No 885 / 11-2
NO: JCCT (LA)/Misc/CR-56/2009-10

Office of the Commissioner of
Commercial Taxes, Karnataka,
Vanijya Therige Karyalaya,
Gandhinagar, Bangalore.9.
Dated: 26-9-2011.
Phone No: 22257367

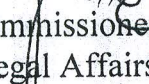
30007.
91-220/10-11

Sub: - Forwardal of the copy of the Judgment in the case of the
M/s. Kitchen Appliances (India) Ltd., in STRP.No.84/09 - reg.

Ref:- Judgement of the Hon'ble High Court of Karnataka dated
15-07-2011 in STRP.No.84/09 and connected matters

The Hon'ble High Court of Karnataka in the case of M/s. Kitchen Appliances (India) Ltd., vide STRP.No.84/2009 while disposing the appeal has restored the order of the Assessing Authority who had levied tax on the discount amount given to the dealers on the ground that the Rule 3(2)(c) of the KVAT Rules makes it mandatory on the dealers to claim the discount separately in the tax invoice and the tax collected should be on the sale price less discount and as there is no provisions to claim the discounts which are allowed in future dates, i.e. post-sale discounts are not permissible.

Since the law has been made very clear upholding provisions contained in Rule 3(2)(c) of KVAT Rules. The copy of the said judgement is forwarded herewith for information, with a request to communicate the same to all the subordinate offices / officers of your division by instructing them to take suitable action in respect of all the cases involving this matter.


Joint Commissioner of Comml Taxes
(Legal Affairs) Bangalore.

Copy to:-

1. All the Additional Commissioners of Commercial Taxes, in Bangalore.
2. All the Joint Commissioners of Commercial Taxes (Admn & Recovery/ DVOs / Enforcement / Vigilance / Investigation/Appeals & the Joint Commissioners & Officers of CCT's Office/State Representatives, KAT, M.S.Building, Bangalore.

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14/10/11

