



**GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)**

No.CLR.CR.116/12-13

Office of the
Commissioner of Commercial Taxes,
in Karnataka, "Vanijya Therige Karyalaya",
Gandhinagar, Bangalore-560 009,
(Off): 22264495 (Fax): 22263595
Dated 24.09.2012.

To.
The President,
Federation of Karnataka Chambers
of Commerce & Industry
Federation House,
Kempgowda Road,
Bangalore-560009.

Sir,

Sub: Rate of tax applicable on Electric Generating
Sets below 15 KVA- reg.

Ref: Your letter dated: 17-09-2012.

With reference to the above, it is to inform that as per Sl.No. 13 of the table in the Notification-III No.FD.82 CSL 2010 dated:31.03.2010 read with Notification-I No. FD 143 CSL 2012 dated: 31.07.2012, 'Electric Generating Sets below 15 KVA' are liable to tax at 5.5% with effect from 01.08.2012.

Interstate of sale of Electric Generating Sets below 15KVA is liable to tax at 2% when covered by C- Form issued by the buyer and at 5.5% when not supported by C- Form as per the provisions of Section 8 of the CST Act, 1956.

Yours faithfully,

(H.D. ARUNKUMAR)

Adtl. Commissioner of Commercial Taxes,
(Policy & Law)

