

Ref: Application dated: 23-10-2013 of M/s Dow Chemical International Pvt. Ltd., Bangalore-562123.
(TIN-29620366913)

In the application cited above of M/s. Dow Chemical International Pvt. Ltd., C/o. CCI Logistics Ltd., Godown No.1, Survey No.4/2, Adakamaranahalli Village, Dasanapura Hobli, Makali Post, Bangalore North Taluk, Bangalore-562123 has sought clarification regarding the rate of tax applicable on 'Epoxy Resin'.

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. 102/13-14 Bangalore, DATED: 25-06-2014

It is clarified that chemical products 'Epoxy Resin DER 663 U-E and Epoxy Resin DER 671 X75' are liable to tax at 14.5% from 01.08.2012 as unscheduled goods under section 4(l)(b)(iii) of the Karnataka Value Added Tax Act,2003.

PR-487
SC-100

AJAY SETH
Commissioner of Commercial Taxes,
(Karnataka), Bangalore

**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 'Specflex and Walocel'-reg.

Ref: Application dated: 23-10-2013 of M/s Dow Chemical International Pvt. Ltd., Bangalore-562123. (TIN-29620366913)

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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. 103/13-14, DATED: 25-06-2014

It is clarified that chemical products 'Specflex NF 749 polyol, Specflex FD 402 polyol and Walocel CRT 50000 PA 07" are liable to tax at 14.5% from 01.08.2012 as unscheduled goods under section 4(l)(b)(iii) of the Karnataka Value Added Tax Act, 2003.

PR-488
SC-100

AJAY SETH
Commissioner of Commercial Taxes,
(Karnataka), Bangalore

**PROCEEDINGS OF THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES,
LOCAL VAT OFFICE-SOO, HOSPET.**

Dated 30th June 2013.

Present: Veerendra Kumar. N

Sub :- Loss of H Form in case of M/s. Swastik Steel, (Hospet) Pvt., Ltd.,

Ref :- Letter Dated 13/11/2013 of M/s. ILC Industries Ltd., Hospet, TIN: 29690124908.

Preamble:

M/s. ILC Industries Ltd., D.No.6/7, Near Industrial estate, Dam road, Hospet-583201 (Karnataka) is a registered dealer borne on the files of this office bearing TIN: 29690124908.

The dealer in his letter cited as reference above has intimated that the below mentioned 'H' Form issued to M/s. Swastik Steel (Hospet) Pvt., Ltd., TIN: 29440794103 for his purchase in course of exports is lost in office premises of the bearer.

Sl.No.	H Form No. Date	Name of the party to whom 'H' Form issued	Amount
1	F-176935 Dt: 15.03.2011	M/s. Swastik Steel (Hospet) Pvt., Ltd D.No.1223, 31 st Ward, Bhagathsingh nagar, Hospet. TIN: 29440794103	2,06,25,000-00

For which M/s. Swastik Steel (Hospet) Pvt., Ltd., has produced the proof for having filed the complaint to police authorities for loss of above 'H' Form. The matter published in leading daily newspaper in English (The Times of India) & Kannada (Vijay Karnataka) and also executed indemnity bond in favour of the Government as laid down under Rule 12(2) of the CST Act 1956.

Since, the above said 'H' Form was lost in office premise of the bearer, the Form so lost is treated as invalid. Hence the following order.

ORDER NO. ACCT /LVO-500/Form-H/1/14-15/Dt: 30/06/2014.

In view of the circumstances explained above, the 'H' Form Sl.No. F-176935 Dt: 15.03.2011 is treated as invalid with immediate effect.

ASSISTANT COMMISSIONER OF COMMERCIAL TAXES,
LVO- 500. HOSPET.

OFFICE OF THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES, LOCAL VAT OFFICE-500, HOSPET

NOTIFIED AUTHORITY UNDER RULE 6(1) OF THE CST (KARNATAKA) RULES 1957

NOTIFICATION

NO.ACCT/LVO-500/FORM-H/1/14-15/DATED:30TH JUNE 2014

By virtue of the provisions of Rule 12(2) of the CST (Registration & Turnover) Rules 1957, 6(e) and 6(i) of CST (Karnataka) Rules 1957, it is hereby notified for general information that the declaration Form-H described below is declared to be obsolete and invalid.

Sl. No.	Number (including code No.) of declaration Form lost destroyed or stolen	Name of address of the dealer to whom declaration Form/ are issued by the department with date of H Form issue	Registration certificate No. of the dealer under CST Act 1956	The address of the dealer to whom the declaration is/are sent	Whether lost stolen destroyed	Remarks
01	F-176935	M/s. ILC Industries Ltd., D.No.6/7, near Industrial estate, dam road, Hospet DT:15-03.2011	Tin : 29690124908	M/s. Swastik Steel (Hospet) Pvt., Ltd., D.No. 1223/ 31 st Ward, Bhagathsingh nagar, Hospet TIN: 29440794103	Lost in office premises	Issued for the tax period 2010-11 (Apr-10) Total amount Rs. 2,06,25,000-00