



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 'half cooked chapathies'
- reg.

Ref: Application dated: 10-03-2014 of
M/s. Best Associates, Bangalore.
(TIN-29201172632)

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In the application cited above of M/s. Best Associates, No.1/1, 2nd Cross, 1st Main, Maruthinagar, Madivala, Bangalore-560068 has sought clarification regarding the rate of tax applicable on 'half cooked chapathies'.

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. 185/13-14, DATED: 08-04-2014

It is clarified that 'Ready to cook chapathies' are liable to tax at 5.5% with effect from 01.08.2012 as per Notification No. FD 57 CSL 2012(II), dated 31.03.2012 read with Notification No. FD143 CSL 12(VII) dated 31.07.2012.

(AJAY SETHI)

Commissioner of Commercial Taxes,
(Karnataka), Bangalore
Commissioner of Commercial Taxes
Karnataka, BANGALORE