



**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION
AND ADVANCE RULINGS, BANGALORE.**

Present: 1. **Sri.M.D. Jain,**

Additional Commissioner of
Commercial Taxes
(Head Quarters)-1, Bangalore. Chairman.

2: **Sri.H.D.Arun Kumar,**

Additional Commissioner of
Commercial Taxes (Policy &
Law), Bangalore. Member.

3. **Sri.R.Jagadish Prasad,**

Additional Commissioner of
Commercial Taxes (GST),
Bangalore. Member.

No.AR.CLR.CR.01/13-14.

Dated: 19.9.2013

Name and address of the Applicant	M/s.Suvikram.Plastex Pvt. Ltd., No.16, 4 th Main, Industrial Town, West of Chord Road, Rajajinagar, Bangalore - 560 010.
TIN	29310066432
Jurisdictional LVO on whose files the Applicant is borne	LVO-070, Bangalore.
Nature of activity of the Applicant	Manufacture of HDPE/PP slit tapes woven fabric and sacks, Leno woven fabrics and sacks and HDPE/PP slit tape knitted shade net fabric.
Represented by	Sri.M.N.Shankare Gowda, Advocate.

ORDER UNDER SECTION 60(4) OF THE KVAT ACT, 2003

1. The Applicant M/s.Suvikram Plastex Pvt. Ltd., No.16, 4th Main, Industrial Town, West of Chord Road, Rajajinagar, Bangalore – 560 010 is a registered dealer under the provisions of the KVAT Act, 2003 with TIN 29310066432 borne on the files of the Assistant Commissioner of Commercial Taxes, LVO-070, Bangalore. The Applicant has filed an Application under Section 60 of the KVAT Act, 2003 before this Authority for Clarification and Advance Ruling seeking clarification on rate of tax applicable on the sale of HDPE/PP Slit Tape knitted shade net fabric under the KVAT Act, 2003.

2. After receipt of the Application in Form VAT 540 from the Applicant, the Applicant was provided an opportunity of personal hearing. Accordingly, notice dated 7.8.2013 was issued under Rule 165(15)(e) of the KVAT Rules, 2005, posting the Application for hearing on 17.8.2013. Responding to this notice, Sri.M.N.Shankare Gowda, Advocate, duly authorized by the Applicant appeared and argued the case. The learned Advocate produced samples of HDPE monofilament knitted fabrics, HDPE monofilament woven fabrics, HDPE knitted shadenet fabrics and contended that all these items are regarded as fabrics and are covered under under Entry No.4 of First Schedule to the KVAT Act, 2003. The learned advocate also produced the documents to demonstrate how the HDPE / PP tape are manufactured and how the HDPE / PP woven fabrics are manufactured and similarly, how the HDPE knitted fabrics are manufactured. The learned advocate contended that the Appellant is in the process of manufacturing HDPE monofilament knitted fabrics and they are covered under Entry No.4 of the First Schedule to the KVAT Act 2003. The woven fabrics are liable to tax as per Entry No.30 of the Third Schedule to the KVAT Act 2003 and the knitted fabrics are covered under the Entry No.4 of the First Schedule to the KVAT Act 2003. In view of the above, the learned Counsel for the Applicant requested to clarify the rate of tax leviable on the commodity i.e. HDPE/PP slit Tape

