

**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.60/12-13.**

**Dated: 19.9.2013**

Name and address of the Applicant	<b>M/s.Excelex Biopolymers Pvt. Ltd.,</b> Plot No.135-B & 135-C-1, Kolhar Industrial Area, Bidar - 585403.
TIN	29060745036
Jurisdictional LVO on whose files the Applicant is borne	LVO-540, Bidar.
Nature of activity of the Applicant	Manufacture and processing of Sodium Carboxy Methyl starch and Sodium Carboxy Methyl cellulose.
Represented by	Sri.P.A. Chillal, Authorized Representative.

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

1. The Applicant M/s.Excelex Biopolymers Pvt. Ltd., Plot No.135-B & 135-C/1, Kolhar Industrial Area, Bidar – 585403 is a registered dealer under the provisions of the KVAT Act, 2003 with TIN 29060745036 borne on the rolls of the Assistant Commissioner of Commercial Taxes, LVO-540, Bidar. The Applicant has filed an Application under Section 60 of the KVAT Act, 2003 before this Authority for Clarification and Advance Ruling seeking clarification whether the transactions of the Applicant fall under the definition of “sale” or “turnover” under the KVAT Act, 2003.

2. After receipt of the Application in Form 540 from the Applicant, the Applicant was provided an opportunity of personal hearing. Accordingly, notices were issued under Rule 165(15)(e) of the KVAT Rules, 2005, posting the case for hearing on 22.8.2013. Responding to the notices issued, Sri.P.A.Chillal, Advocate, duly authorized by the Applicant appeared and represented the case. The learned Advocate reiterated the statement of facts as annexed to the Application filed for clarification and requested for clarification sought by the Applicant. He has also filed application seeking for addition information.

3. In the statement of facts annexed to the Application filed by the Applicant, it is inter-alia submitted as under:

The Applicant is undertaking the work of processing and manufacturing of Sodium Carboxy Methyl Starch and Sodium Carboxy Methyl cellulose of various goods and is having registered head office at Secunderabad, Andhra Pradesh.

The above head office sends raw material i.e. Maize Starch to the Applicant for further processing and the said consignment is accompanied by valid documents and after the receipt of the said consignment the Applicant undertakes the

