



M/s.Hajee A.P.Bava & Co. Constructions Pvt Ltd | AR.CLR.CR.59/12-13

PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULINGS UNDER SECTION 12-C OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT, 1979

PRESENT

- : (1) M.D.Jain
Additional Commissioner of Commercial Taxes (Head Quarters-1), Bangalore and Chairman:
(2) H.D.Arunkumar,
Additional Commissioner of Commercial Taxes (Policy & Law), Bangalore and Member.

NAME AND ADDRESS OF THE APPLICANT : M/s.HAJEE A.P. BAVA & CO., CONSTRUCTIONS PVT. LTD., 76/D, Kalyan Housing Society, 8th Main Road, RPC Layout, Vijayanagar, Bangalore - 560 040.

TIN : 29430611215

JURISDICTIONAL ASSESSING AUTHORITY : ACCT, LVO-70, Bangalore

REPRESENTED BY : Sri M.J.Krishnamurthy, STP and Duly authorized representative.

ORDER NO.AR.CLR.CR.59/2012-13, DATED 1.7.2013

1. M/s.Hajee A.P. Bava & Co. Constructions Pvt. Ltd, 76/D, Kalyan Housing Society, 8th Main Road, RPC Layout, Vijayanagar, Bangalore - 560 040 with TIN-29430611215, ('the applicant' for short), is a Private Limited Company registered under the KTEG Act, 1979, engaged in execution of works contract of fabrication and erection of equipments and machineries. The applicant has sought clarification on its eligibility to claim exemption of tax on entry of machinery caused by it into local areas in the State for use in its activity of execution of works contract of fabrication and erection of equipments and machineries for new industrial units that are eligible for entry tax exemption during the period of their project implementation. The understanding of the applicant is that as the entry of machinery was caused because of the stipulation in the contract agreement with the new industrial units

