

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,**  
**(KARNATAKA), BANGALORE**

Sub: KVAT Act, 2003 – Constitution of Authority for Clarification and Advance Rulings – reg.  
Ref: Order No.EST.1/GP/CR-142/10-11 dt.10-06-2011 of the Commissioner of Commercial Taxes, Bangalore.

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**PREAMBLE:**

An “Authority for Clarification and Advance Rulings” was constituted under Section 60 of the Karnataka Value Added Tax Act, 2003 with the following Additional Commissioners as members vide order cited under reference above, for the purpose of disposing of the applications for Clarification and Advance Rulings filed uptill 10-06-2011:

1. Kavery Monnappa,  
Additional Commissioner of Commercial Taxes,  
(Head Quarters)-1.
2. A.C.Surya Prakash,  
Additional Commissioner of Commercial Taxes,  
(Policy & Law).
3. H.D.Arun Kumar,  
Additional Commissioner of Commercial Taxes,  
(Goods & Service Tax)

2. Subsequently, many more dealers have filed applications seeking clarification and advance rulings on rate of tax on goods and exigibility of transactions to tax and eligibility relating to input tax deduction. These need to be examined and clarification / advance ruling given in each case. There is, therefore, a need to constitute an “Authority for Clarification and Advance Rulings” for the purpose of disposing of the applications filed after 10-06-2011. Hence, the following:

**ORDER NO.EST.1/GP/CR-142/10-11, DATED 20-03-2012**

i) "Authority for Clarification and Advance Rulings" is constituted.

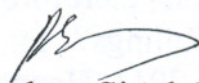
ii) The Public Relations Officer in the office of the Commissioner of Commercial Taxes shall be the Secretary of the Authority. He shall receive applications for Clarification and Advance Rulings and also carry out all the functions specified in rules 163 to 165 of the Karnataka Value Added Tax Rules, 2005.

iii) The following Additional Commissioners shall be the members of the Authority for the purpose of disposing of the applications filed for Clarification and Advance Rulings till the date of this order.

1. Kavery Monnappa,  
Additional Commissioner of Commercial Taxes,  
(Head Quarters)-1.
2. A.C.Surya Prakash,  
Additional Commissioner of Commercial Taxes,  
(Policy & Law).
3. H.D.Arun Kumar,  
Additional Commissioner of Commercial Taxes,  
(Goods & Service Tax)

iv) The senior most member is authorized to act as the Chairman of the Authority.

v) The Authority shall come into existence with immediate effect and shall function as per the provisions of Section 60 of the Karnataka Value Added Tax Act, 2003 read with rules 163 to 165 of the Karnataka Value Added Tax Rules, 2005.

  
(Pradeep Singh Kharola)

Commissioner of Commercial Taxes,

(Karnataka), Bangalore.

PRADEEP SINGH KHAROLA  
Commissioner of Commercial Taxes

(Karnataka), Bangalore.