



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 'Certain  
Machines'-reg.,

Ref: Application dated:20.06.2012 of M/s.Anand Associates,  
Shimoga-577201. TIN:29640010621.

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In the application cited above of M/s. Anand Associates, No.1, Amar Complex, Savarline Road, Shimoga-577201, has sought clarification regarding the rate of tax applicable on 'Certain Machines'.

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.50/12-13, DATED: 04.10.2012**

| Sl.No. | Goods                                                                             | Rate of tax/Section                                                                                                                                             |
|--------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Machines used for grinding food grains and spices covered under CET Heading 8437. | 5.5% from 01-08-2012 under Section 4(1)(a)(ii) of the KVAT Act,2003 read with Sl.No.38 of the table in the Notification No. FD 316 CSL 2005(1) dated.05-08-2005 |
| 2      | Heavy duty Mixer Grinder not covered under CET Heading 8437.                      | 14.5% from 01-08-2012 under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act,2003.                                                                     |

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