



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.**

Sub: KVAT Act, 2003 - Clarification under Section 59(4)
regarding the rate of tax applicable on certain
commodities-reg.,

Ref: Application dated:18.04.2012 of M/s. Aroor Enterprises,
Bangalore. TIN:29780658504.

In the application cited above of M/s. Aroor Enterprises, No.726, R.B.I. Colony, 7th Phase, J.P. Nagar, Bangalore-560078 has sought clarification regarding the rate of tax applicable on certain commodities.

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.40/12-13, DATED: 16.11.2012

Sl.No.	Goods	Rate of tax/Section
1.	Silver	1% from 01.04.2011 under Section 4(1)(a)(i) of the KVAT Act, 2003.
2.	Gold plating solution	14.5% from 01.08.2012 under Section 4(1)(b)(iii) of the KVAT Act, 2003.
3.	Rhodium	14.5% under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act,2003.
4.	Copper	5.5% from 01.08.2012 as per Sl.No. 67 of Third Schedule to the KVAT Act,2003.

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