



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 goods-reg.

Ref: Application dated:30-01-2012 of M/s. Bara Bazar,  
Bangalore-560021. TIN-29210017017.

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In the application cited above of M/s. Bara Bazar, No.81, Rear Entrance, 4<sup>th</sup> Cross, 7<sup>th</sup> Main, Ramamurthy Main Road, Srirampuram, Bangalore-560021 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.212/11-12, DATED: 18-05-2012**

It is hereby clarified that the rates of tax applicable on the following goods are as indicated under:

Sl.No.	Goods	Rate of tax
1	Saffron	5 % under entry 89 of the Third Schedule to the KVAT Act, 2003
2	Jasmine Rice ( Ready to eat )	14 % under Section 4(1) (b) of the KVAT Act,2003
3	Rice Stick	14 % under Section 4(1) (b) of the KVAT Act,2003
4	Rice paper ( Ready to eat )	14 % under Section 4(1) (b) of the KVAT Act,2003
5	Ready to drink ice tea/ cold coffee	14 % under Section 4(1) (b) of the KVAT Act
6	Ready to use Soup	14 % under Section 4(1) (b) of the KVAT Act
7	Coconut Milk	14 % under Section 4(1) (b) of the KVAT Act
8	Salad dressing ( used by mixing in salad )	14 % under Section 4(1) (b) of the KVAT Act,2003

Sl.No.	Goods	Rate of tax
9	Mayonnaise	14 % under Section 4(1) (b) of the KVAT Act,2003
10	Non Dairy creamer	14 % under Section 4(1) (b) of the KVAT Act,2003
11	Chocolate hazelnut Spread	14 % under Section 4(1) (b) of the KVAT Act,2003



(PRADEEP SINGH KHAROLA)  
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