



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 'Scouts &
Guides' commodities-reg.,

Ref: Application dated:20.12.2011 of M/s. The Bharat
Scouts & Guides, Karnataka, Bangalore-560002.
TIN-29300474080.

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In the application cited above M/s. The Bharat Scouts & Guides, Karnataka, State Headquarters, Prof. P. Sivashankar Circle, Kondajji Basappa Road, Fort, Bangalore-560002. has sought clarification regarding the rate of tax applicable on Scouts & Guides 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.181/11-12, DATED: 20-03-2012

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.	Scout Belt	14% under Section 4(1) (b) of the KVAT Act,2003
2.	Guide Belt	14% under Section 4(1) (b) of the KVAT Act,2003
3.	Scout Cap	5% as per Notification No.FD 35 CSL 11 (VI) Dt. 29.03.2011.
4.	"P" Cap	5% as per Notification No.FD 35 CSL 11 (VI) Dt. 29.03.2011.
5.	Cap Badge (Metal Badge)	14% under Section 4(1) (b) of the KVAT Act,2003
6.	Whistle	14% under Section 4(1) (b) of the KVAT Act,2003

Sl.No.	Goods	Rate of tax
7.	Lanyard	14% under Section 4(1) (b) of the KVAT Act,2003
8.	Lnyard	14% under Section 4(1) (b) of the KVAT Act,2003
9.	Association Flag	14% under Section 4(1) (b) of the KVAT Act,2003
10.	Scarf	5% under entry 78(2) of the Third schedule to the KVAT Act, 2003
11.	Woggle	14% under Section 4(1) (b) of the KVAT Act,2003
12.	Stockings	5% under entry 78(1) of the Third schedule to the KVAT Act, 2003
13.	Socks	5% under entry 78(1) of the Third schedule to the KVAT Act, 2003
14.	Books	Exempted under entry 11 of the First schedule to the KVAT Act, 2003
15.	Badges (of cotton cloth)	5% under entry 78(7) of the Third schedule to the KVAT Act, 2003


(PRADEEP SINGH KHAROLA)
Commissioner of Commercial Taxes,
(Karnataka), Bangalore
Commissioner of Commercial Taxes
in Karnataka, BANGALORE