



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 'Blood Bank  
products'-reg.

Ref: Application dated:22-03-2012 of M/s. Remi Sales &  
Engineering Ltd., Bangalore-560030. TIN-29570094031.

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In the application cited above of M/s. Remi Sales & Engineering Ltd., No.8/1, 3<sup>rd</sup> Cross, Shamanna Garden, Audgodi post, Bangalore-560030 has sought clarification regarding the rate of tax applicable on 'Blood Bank products'.

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.241/11-12, DATED: 13-06-2012**

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	Blood Storage Refrigerator	14% under Section 4(1)(b)(II) of the Karnataka Value Added Tax Act,2003.
2	Blood collection Monitor	
3	Plasma Freezer	
4	Platelet incubator and agitator	
5	Cryoprecipitate and Tahawing Bath	
6	Microprocessor controlled Blood Bank Centrifuge	

(YOGENDRA TRIPATHI)  
Commissioner of Commercial Taxes,  
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