



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 'PVC  
coated Plastic Sheets' + reg.

Ref: Application dated: 05-10-2012 of M/s. Coorg Coir  
and Rexine Depot, Madikeri, TIN 29270380152

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In the application cited above of M/s. Coorg Coir and Rexine Depot, Coorg Cardamom Co-operative Marketing Society Ltd., building, Opp. Head Post Office, Main road, Madikeri-571201, has sought clarification regarding the rate of tax applicable on 'PVC Coated Plastic Sheets'.

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.139/12-13, DATED 28-12-2012**

It is clarified that 'PVC Coated Plastic Sheets' falling under CET Heading 3921.90.29' are liable to tax at 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