



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)
on 'Charcoal powder' - reg.

Ref: Application dated 28-02-2012 of M/s. Sree Baktha
Maruthi Enterprises, Bangalore. TIN:29270055978.

The registered dealer under the Act, of M/s. Sree Baktha Maruthi Enterprises, No.624, 7th Main Road, 5th Cross, Vijayanagar, Bangalore-560040 has sought clarification regarding the rate of tax applicable on 'Charcoal Powder'.

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.232/11-12, DATED 13-06-2012

It is clarified that as per entry 15 of First Schedule 'Charcoal Powder' is exempted from tax under Karnataka Value Added Tax Act,2003.

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