



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 book titled as  
'South Asian Coins and Paper Money'-reg.

Ref: Application dated: 15-01-2013 of Smt. Amita Maru  
Proprietorix, M/s. Marudhar Arts Bangalore.  
(TIN 29570625106)

\* \* \* \*


In the application cited above of Smt. Amita Maru, Proprietorix, M/s. Marudhar Arts, #114, 1<sup>st</sup> Floor, Pamadi Chambers, Gandhi Bazar, Bangalore-560004 has sought clarification regarding the rate of tax applicable on book titled as 'South Asian Coins and Paper Money'.

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.202/12-13, DATED 01-03-2013**

It is clarified that sale of book titled as 'South Asian Coins and Paper Money' is exempt from tax as per Sl.No.11 of First Schedule to the KVAT Act, 2003.

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