



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 'Certain  
Machinery'-reg.,

Ref: Application dated:24.05.2012 of M/s. Esskay  
Enterprises, Bangalore. (TIN:29980036139).

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In the application cited above of M/s. Esskay Enterprises, No.53, Infantry Road, Bangalore-560001 has sought clarification regarding the rate of tax applicable on 'Certain Machinery'.

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.35/12-13, DATED: 04.10.2012**

| Sl.No. | Goods                                  | CET Code                       | Rate of tax/Section                                                                                                                                               |
|--------|----------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Food Extruder                          | 8438.80.10                     | 14.5% from 01-08-2012 under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act,2003                                                                        |
| 2      | Mixer                                  | 8479.82.00                     |                                                                                                                                                                   |
| 3      | Dryer                                  | 8419.81.90                     |                                                                                                                                                                   |
| 4      | Automatic Dosa and Idli making machine | 8438.80.90                     | 5.5% from 01-08-02012 under Section 4(1)(a)(ii) of the KVAT Act, 2003 read with Sl.No.3 of the table in the Notification No. FD 116 CSL 2006(8) dated.31-03-2006. |
| 5      | Conveyors                              | 8428.20.11<br>Or<br>8428.20.19 |                                                                                                                                                                   |

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