



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 'Diesel  
Generators'-reg.,

Ref: Application dated:26.04.2012 of M/s.Eurotech  
Gensets Pvt. Ltd.,Bangalore-560080 TIN:29950472510.

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In the application cited above of M/s. Eurotech Gensets Pvt. Ltd., No.138/6,  
6<sup>th</sup> 'A' Cross, 10<sup>th</sup> Main, RMV Extn., Sadashivanagar, Bangalore-560080, has sought  
clarification regarding the rate of tax applicable on 'Diesel Generators from 5 KVA to  
3025 KVA for the year 2012-13'.

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.19/12-13, DATED: 18.07.2012**

It is hereby clarified that the rates of tax applicable on the following goods are as  
indicated.

Sl.No.	Goods	Rate of tax/Section
1	D.G. Sets with capacity of 15 KVA and above	5% as per Sl.No.35 of the Notification No. FD 316 CSL 2005(1) dated:05-08-2005 issued under Section 4(1)(a) of the Karnataka Value Added Tax Act,2003.
2	D.G. Sets below 15 KVA	14% under Section 4(1)(b) of the Karnataka Value Added Tax Act,2003.

(YOGENDRA TRIPATHI)

Commissioner of Commercial Taxes,  
(Karnataka), Bangalore

**Commissioner of Commercial Taxes  
in Karnataka, BANGALORE.**