



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 'fruit juice  
and fruit drinks' - reg.

Ref: Application dated:10.01.2012 of M/s. The Indian Hotels  
Company Ltd., The Taj West End, Bangalore.  
TIN No.-29260791874.

\* \* \* \* \*


In the application cited above M/s. The Indian Hotels Company Ltd., The Taj West End, Race course Road, Bangalore-560001 has sought clarification regarding the rate of tax applicable on 'fruit juice and fruit drinks'.

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.193/11-12, DATED 20-06-2012**

It is clarified that 'fruit juice and fruit drinks' are liable to tax at 5% as per Sl.No.3 of Third Schedule to the Karnataka Value Added Tax Act,2003.

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