



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 'HDPE Fabric
Vermi Composit Bed' - reg.

Ref: Application dated: 21-05-2012 of M/s. IKON
Associates, Bangalore. TIN No.-29210580393.

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In the application cited above of M/s. IKON Associates, Flat No.202,
2nd Floor, 'Shreeji Appartments', Gandhinagar, 5th Cross, Bangalore-560009 has sought
clarification regarding the rate of tax applicable on 'HDPE fabric vermi compost bed'.

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.31/12-13, DATED 11-07-2012

It is clarified that 'HDPE Fabric Vermi Compost Bed' is liable to tax at 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**