



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 'HDPE  
Vermi Compost Bed' - reg.

Ref: Application dated: 04-08-2012 of M/s. Udaykumar  
Marketing, Bangalore. TIN No.-29790587737.

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In the application cited above of M/s. Udaykumar Marketing, No.1606, 12<sup>th</sup>  
Main, Sahakarānagar, Near Ganesha Temple Bangalore-560092 has sought clarification  
regarding the rate of tax applicable on 'HDPE 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.99/12-13, DATED 07-11-2012**

It is clarified that 'HDPE Vermi Compost Bed' is liable to tax at 14.5% from  
01-08-2012 under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act, 2003.

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