



**GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE – CLARIFICATION UNDER SECTION 12 (7)
OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT, 1979**

Sub: KTEG Act, 1979 – clarification of rate of entry tax
on electrically operated Hand Tools – reg.

Ref: Application dated 27-02-2012 of M/s Ideal Power Tools
Marketing Company, Bangalore - TIN 29820641507.

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In the application cited above, M/s Ideal Power Tools Marketing Company, No.105, N.R.Road, Bangalore – 560 002 has sought clarification regarding the rate of entry tax on electrically operated hand tools.


2. Section 12(7) of the Karnataka Tax on Entry of Goods Act, 1979 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.KTEG/CLR/CR-31/2011-12, DATED 22-06-2012

It is clarified as under:

Commodity	Rate of tax
Electrically operated hand tools	2% as per Sl.No.7 of the table to the notification No. FD 11 CET 2002 dated 30-03-2002.


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