



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 'Drushed jelly' - reg.

Ref: Application dated: -NIL- of M/s. Shree Industry,  
Begur Gundulpet Taluk, TIN No.-29850601575.

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In the application cited above of M/s. Shree Industry, Mysore – Ooty Road, Begur, Gundulpet Taluk, has sought clarification regarding the rate of tax applicable on 'Crushed Jelly'.

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.220/11-12, DATED 25-06-2012**

It is clarified that 'Crushed stone Jelly' ( grits ) is liable to tax at 5% as per entry 83 of the Third schedule to the Karnataka Value Added Tax Act,2003.

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