



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 certain goods-reg.

Ref: Application dt.07-10-2011 of M/s H.D'Silva & Company,  
Mangalore - 575 001 - TIN-29750099267.

\*\*\*\*

In the application cited above of M/s H.D'Silva & Company, K.S.Rao Road, Opp: Prabhat Talkies, Mangalore - 575 001 has sought clarification regarding the rate of tax applicable on certain commodities.


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.133/2011-12, DATED: 23-05-2012**

It is hereby clarified that the rates of tax applicable on the following goods are as indicated below:

| Sl. No. | Goods                                                                                                         | Rate of tax                                                                            |
|---------|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 1       | Oil Expeller machine and parts of Oil Expeller machine, Rotary Oil Mill (Oil Ghana), Parts of Rotary Oil Mill | 14 % under Section 4(1) (b) of the KVAT Act,2003                                       |
| 2       | (i) Flour Milling Pulveriser                                                                                  | 5% under entry 38 of the table in Notification No.FD 316 CSL 2005(I) dated 05-08-2005. |
|         | (ii) Parts of Pulveriser                                                                                      | 14 % under Section 4(1) (b) of the KVAT Act, 2003                                      |
| 3       | (i) Coffee Grinder                                                                                            | 5% under entry 41 of the table in Notification No.FD 316 CSL 2005(I) dated 05-08-2005. |
|         | (ii) parts of Coffee Grinder                                                                                  | 14 % under Section 4(1) (b) of the KVAT Act, 2003                                      |
| 4       | Coffee seed Roasting Machine.                                                                                 | 5% under entry 41 of the table in Notification No.FD 316 CSL 2005(I) dated 05-08-2005. |
| 5       | Flour Shifter and grading Machines                                                                            | 5% under entry 38 of the table in Notification No.FD 316 CSL 2005(I) dated 05-08-2005  |
| 6       | Parts of Stone crusher                                                                                        | 14 % under Section 4(1) (b) of the KVAT Act,2003.                                      |

  
(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes,  
(Karnataka), Bangalore.  
Commissioner of Commercial Taxes  
in Karnataka, BANGALORE