



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 dated:07-03-2012 of M/s. Leo Metal Pvt. Ltd.  
Bangalore-560099. TIN-29460074158.

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In the application cited above of M/s. Leo Metal Pvt. Ltd., No.235-B, Bommasandra Industrial Area, Anekal Taluk, Bangalore-560099 has sought clarification regarding the rate of tax applicable on 'Aluminium circles, sheets, Pressure cooker & Non-stick utensils.


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.234/11-12, DATED: 18-05-2012**

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

Sl.No.	Goods	Rate of tax
1	Aluminium Circles	5 % under entry 67 of the Third Schedule to the KVAT Act, 2003
2	Aluminium Sheets	5 % under entry 67 of the Third Schedule to the KVAT Act, 2003
3	Pressure Cooker	5 % under entry 5 of the Third Schedule to the KVAT Act, 2003
4	Non-Stick utensils	5 % under entry 5 of the Third Schedule to the KVAT Act, 2003

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