



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)
on 'Narrow Fabrics' - reg.

Ref: Application dated 09-02-2012 of M/s. Maltex Fashions
Pvt. Ltd., Bangalore. TIN- 29220586838

In the application cited above of M/s. Maltex Fashions Pvt. Ltd., No.783, 1 Cross, 4th Phase, Ganapathinagar, Peenya Industrial Area, Bangalore-560058, has sought clarification regarding rate of tax applicable on 'Narrow Fabrics'.

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.214/11-12, DATED 25-06-2012

It is clarified that as per entry 30 of Third Schedule of the Karnataka Value Added Tax Act, 2003, "Narrow Fabrics" are liable to tax at 5% .

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