



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 'processed Marigold floral parts and fresh flowers'-reg.

Ref: Application dated:19-11-2012 Sri Umesh Ganga, Proprietor, of M/s. Aromed Biotech, Kunigal. (TIN 29930599397)

* * * *

In the application cited above of Sri Umesh Ganga, Proprietor, of M/s. Aromed Biotech, Gokula Village, T. Dasarahalli, Kunigal-Maddur Road, Beside Arvind International School, Kunigal-572130 has sought clarification regarding the rate of tax applicable on 'processed Marigold floral parts and fresh flowers'.

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.159/12-13, DATED 01-03-2013

It is clarified that 'processed Marigold floral parts' are liable to tax at 14.5% from 01-08-2012 under Section 4(1)(b)(iii), and 'Fresh flowers' are exempt from tax as per entry 255 of the First Schedule to the Karnataka Value Added Tax Act, 2003.

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