



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 'Surgical  
Eyed Suture Needles'-reg.,

Ref: Application dated:11.04.2012 of M/s.Needle Industries  
( India ) Pvt. Ltd. Bangalore-560011 TIN:29720137356.

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
In the application cited above of M/s. Needle Industries ( India ) Pvt. Ltd., 9<sup>th</sup>  
Cross, Vijayanagar 1<sup>st</sup> Block, Bangalore-560011, has sought clarification regarding the  
rate of tax applicable on 'Surgical Eyed Suture Needles'.

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.12/12-13, DATED: 17.07.2012**

It is clarified that 'Surgical Eyed Suture Needles' are liable to tax at 5% as per  
entry 60 of the Third Schedule to the Karnataka Value Added Tax Act,2003.

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