



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 'PVC foam sheet' - reg.

Ref: Application dated: 08-03-2012 of M/s. Shivam Marketing,  
Bangalore. TIN No.-29760791987.

\* \* \* \*


In the application cited above M/s. Shivam Marketing, No.49/12, Industrial suburb, Near Ullas Theatre, Yeshwanthpur, Bangalore-560022 has sought clarification regarding the rate of tax applicable on 'PVC foam sheet'.

2. Section 59(4) of the Karnataka Value Added Tax Act, 2003 empowers Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if considers it necessary or expedient so to do, for the purpose of maintaining uniformity in work of assessments and collection of revenue. It is examined and found that clarification requested by the petitioner is within the scope of the aforesaid provision and is necessary that the clarification be issued for the purpose of maintaining uniformity in work of assessments and collection of revenue.

3. Hence the following clarification is issued.

**CLARIFICATION NO.CLR.CR.238/11-12, DATED 20-06-2012**

It is clarified that 'PVC foam sheet' is liable to tax at 14% under Section 4(1)(b) of the Karnataka Value Added Tax Act, 2003.

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