



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 pipes and fittings'-reg.

Ref: Application dated:10-01-2013 Sri Jawahar Jain,
Proprietor, of M/s. Shree Paaras Plastic
Industries, Raichur. (TIN 29580045186)

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In the application cited above of Sri. Jawahar Jain, Proprietor, of M/s. Shree Paaras Plastic Industries, C-1 and C-2, Shed: Industrial Estate, Raichur-584 102 has sought clarification regarding the rate of tax applicable on 'PVC pipes and fittings for electricity and other uses'.

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.200/12-13, DATED 01-03-2013

It is clarified that 'PVC electrical conduit pipes and fittings' are liable to tax at 14.5% from 01-08-2012 under Section 4(1)(b)(iii), and other pipes and fittings are liable to tax at 5.5% under entry 70 of III Schedule to the Karnataka Value Added Tax Act,2003.

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