



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 'Sand'-reg.

Ref: Application dated 07-10-2011 of Sri. K.S. Nagarajaiah,  
Contractor, Kodihalli. TIN No.-29880128635.

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In the application cited above, Sri. K.S. Nagarajaiah, Contractor, Kodihalli -5621  
Kanakapura Taluk, Ramanagar District, has sought clarification regarding the rate of tax  
applicable on 'Sand'.

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.134/11-12, DATED 03-02-2012**

It is clarified that 'Sand' is liable to tax at 5% as per entry 83 of III schedule of the  
Karnataka Value Added Tax Act,2003.

  
(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes,  
(Karnataka), Bangalore  
Commissioner of Commercial Taxes  
in Karnataka, BANGALORE