



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 'Copper Oxide' - reg.

Ref: Application dated: -NIL- of M/s, Sri Varu Acid and Chemicals  
Bangalore. TIN No.-29840337304.

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In the application cited above M/s, Sri Varu Acid and Chemicals, No.134, 8<sup>th</sup> Main, 3<sup>rd</sup> Cross, 3<sup>rd</sup> Phase, Peenya Industrial Area, Bangalore-560058 has sought clarification regarding the rate of tax applicable on 'Copper Oxide'

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.237/11-12, DATED 07-05-2012**

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

(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes,

(Karnataka), Bangalore

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Commissioner of Commercial Taxes

(Karnataka), Bangalore.