



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 certain  
goods-reg.,

Ref: Application dated:05.04.2012 of M/s. VINUMAC,  
Bangalore. TIN:29800075814.

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In the application cited above of M/s. Vinumac, No.205A, 3<sup>rd</sup> Phase, Peenya Industrial Area, Bangalore-560058 has sought clarification regarding the rate of tax applicable on certain goods.

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.09/12-13, DATED:20.10.2012**

Sl.No	Goods	Rate of tax/Section
1.	Parts and accessories of earth moving machinery.	5.5% from 01.08.2012 as per serial No.10 of the table in the notification No. FD 316 CSL 2005 (I) dated: 05.08.2005 of the KVAT Act, 2003.
2.	Parts of Railway diesel engines.	5.5% from 01.08.2012 as per entry 76 of Third Schedule to the KVAT Act,2003.
3.	Parts and accessories of motor vehicles.	14.5% under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act,2003.
4.	Ferrous scrap.	5% under Section 4(1)(b)(i) of the Karnataka Value Added Tax Act,2003.

(YOGENDRA TRIPATHI)

Commissioner of Commercial Taxes,

(Karnataka), Bangalore.  
Commissioner of Commercial Taxes

in Karnataka, BANGALORE