



**GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE – CLARIFICATION UNDER SECTION 12 (7)
OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT, 1979**

Sub: KTEG Act, 1979 – clarification on liability of
entry tax on Rubber Process Oil - reg.

Ref: Application dated 03-10-2012 of M/s Aishwarya
Enterprises, Bangalore - TIN 29950092173.

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In the application cited above, M/s Aishwarya Enterprises, 'KOVILAKAM', No.26, 3rd cross, Nagenahalli Main Road, Bhuvanewari Nagar, R.T.Nagar P.O. Bangalore - 560 032 has sought clarification regarding liability of entry tax on Rubber Process Oil.

2. Section 12(7) of the Karnataka Tax on Entry of Goods Act, 1979 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.KTEG/CLR/CR-13/2012-13, DATED 05-12-2012

It is clarified that the 'Rubber Process Oil' which is used as a lubricating agent in the manufacture of rubber products is liable to entry tax at 5% in terms of the Notification No.FD 11 CET 2002 (1), dated 30-03-2002.

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

Commissioner of Commercial Taxes

Karnataka, BANGALORE