



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:05.06.2012 of M/s. Cadd Centre  
India Pvt. Ltd., Bangalore. TIN:29740338911.

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In the application cited above of M/s. Cadd Centre India Pvt. Ltd., Shreeraksha Complex, No.668 (New No.95), Division #2, 3<sup>rd</sup> Block, 12<sup>th</sup> Main, Rajajinagar, Bangalore-560010 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.43/12-13, DATED: 15.09.2012**

Sl.No.	Goods	CET Code	Rate of tax/Section
1	Printer /Plotter	8471.60.25	5% up to 31.07.2012 and 5.5% from 01.08.2012 under section4(1)(a)(ii) read with entry Sl. No.53 of Third schedule to the KVAT Act, 2003 and Sl.No.4 of the table in the Notification No. FD 116 CSL 2006 (9) dated: 31.03.2006
2	Graphic Printer	8471.60.24	
3	Scanners	8471.60.50	
4	Machines which perform two or more of the functions of Printing and Scanning	8443.31.00	5% up to 31.07.2012 and 5.5% from 01.08.2012 under section4(1)(a)(ii)read with entry Sl. No.53 of Third Schedule to the KVAT Act, 2003 and Sl. No.28 of the Notification No. FD 238 CSL 2007 dated: 07.07.2007.

5	Spares for Printer	8443.99.00	5% up to 31.07.2012 and 5.5% from 01.08.2012 under section 4(1)(a)(ii) read with entry Sl. No.53 of Third Schedule to the KVAT Act, 2003 and Sl. No.28 to the Notification No. FD 238 CSL 2007 dated: 07.07.2007.
6	Consumable for Printer	8443.39.20	14% up to 31-07-2012 and 14.5% from 01-08-2012 under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act, 2003.
7	Parts and accessories of Plotter/Graphic Printer	8443.99.00	5% up to 31.07.2012 and 5.5% from 1.8.2012 under section 4(1)(a)(ii) read with entry Sl. No.53 of Third Schedule to the KVAT Act, 2003 and Sl. No.30 of the Notification No. FD 238 CSL 2007 dated: 07.07.2007.
8	Spares for copier	8443.39.20	14% up to 31-07-2012 and at 14.5% from: 01-08-2012 under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act,2003.
9	Copier	8443.39.90	
10	Toner Consumables for copier	8443.39.90	
11	Ink-Cartridge with print head.	8443.99.51	5% up to 31.07.2012 and 5.5% from 1.8.2012 under section 4(1)(a)(ii) read with entry Sl. No.53 of Third Schedule to the KVAT Act, 2003 and Sl. No.30 of the Notification No. FD 238 CSL 2007 dated: 07.07.2007.
12	Ink-Cartridge	8443.99.52	
13	Ink-spray nozzle	8443.99.53	
14	Printing Ink excluding toner and cartridge.	3215	

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