



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 'Flour Milling
Pulveriser'-reg.

Ref: Application dated: 20-10-2012 of Sri Shaji K.N.,
Proprietor, M/s. Lakshmi Machineries, Bangalore.
(TIN 29330739601)

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In the application cited above of Sri Shaji .K.N., Proprietor, M/s. Lakshmi
Machineries, No.846/2, SRS Bus Stop, Tumkur Road, Peenya 1st Stage, Bangalore-560058
has sought clarification regarding the rate of tax applicable on 'Flour Milling Pulveriser'.

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.141/12-13, DATED 23-01-2013

It is clarified that 'Flour Milling Pulveriser' is liable to tax at 14.5% from
01-08-2012 under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act,2003.

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