



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 'Chain Saws
and their spares and accessories'-reg.,

Ref: Application dated:01.08.2011 of M/s. Rathnagiri
Impex Pvt. Ltd., Bangalore. TIN:29350094055.

In the application cited above of M/s. Rathnagiri Impex Pvt Ltd., Annapurna House, No.1/1G, 7th Cross, New Guddadahalli, Mysore Road, Bangalore-560026 has sought clarification regarding the rate of tax applicable on 'Chain Saws and their parts and accessories':

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.101/11-12, DATED: 01.10.2012

Sl.No.	Goods	Rate of tax/Section
1.	Hand held Chain Saws covered under CET Heading 8467.81.00	5% up to 31.07.2012 and 5.5% from 01.08.2012 under Section 4(1)(a)(ii) read with entry Sl. No.93(8) of Third Schedule to the KVAT Act, 2003.
2.	Spares and accessories of hand held Chain Saws	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.

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