



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 'Solar medium
intensity light' - reg.

Ref: Application dated: 13-02-2013 of Sri C. Ramesh, Proprietor
of M/s. FACTOR, Bangalore. TIN-29310800237.

In the application cited above of Sri. C. Ramesh, Proprietor, of M/s. FACTOR, Flat No.109, Block-2, RMV Cluster Phase-II, Lottegollahalli, Bangalore-560094 has sought clarification regarding the rate of tax applicable on 'Solar medium intensity light' .

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.233/12-13, DATED: 18-05-2013

It is clarified that the solar energy based 'Solar medium intensity light' is liable to tax at 5.5% with effect from 01.08.2012 under entry Sl. No. 80 of Third Schedule to the Karnataka Value Added Tax, 2003:

(AJAY SETH)

Commissioner of Commercial Taxes,
(Karnataka), Bangalore

Commissioner of Commercial Taxes
in Karnataka, BANGALORE