



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:09.12.2011 of M/s. DEV INC.,
Bangalore-560027 TIN:29310748342.

In the application cited above of M/s. Dev Inc., No.16, H. Siddaiah Road, Bangalore-560027, has sought clarification regarding the rate of tax applicable on 'certain commodities'.

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.194/11-12, DATED: 23.04.2012

Sl.No.	Goods	CET Code	Rate of tax/Section
1.	Cremfil Silk Lemon	17049090	14% under Section 4(1)(b) of the Karnataka Value Added Tax Act,2003.
2.	Cremfil Classic Vanilla		
3.	Cremfil Silk Blueberry		
4.	Cremfil Silk Strawberry		
5.	Cremfil Silk Mango		
6.	Cremfil Silk Pineapple		
7.	Cremfil Silk Orange		
8.	Bavorois Gelatine Free Mousse Mix	19019090	14% under Section 4(1)(b) of the Karnataka Value Added Tax Act,2003.
9.	Easy Masala		
10.	Easy Brown Bread		
11.	Easy Multigrain		
12.	Tigris Bread Improver		
13.	S500		
14.	Tegral Sponge Egg Free		
15.	Satin Cream Cake		
16.	Satin Egg free Cake mix		

17.	Easy Sponge Egg Free	04049000	14% under Section 4(1)(b) of the Karnataka Value Added Tax Act,2003.
18.	Tegral Gel	21069099	14% under Section 4(1)(b) of the Karnataka Value Added Tax Act,2003.



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