



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  
commodities-reg.,

Ref: Application dated:02.08.2012 of Sri M.V. Manjunath,  
Proprietor, M/s. Vishal Enterprises, Bangalore.  
(TIN:29230141748)

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In the application cited above of Sri M.V. Manjunath, Proprietor, M/s. Vishal Enterprises, No.592, 2<sup>nd</sup> block, 5th Main, 8th cross, HBR Layout, Bangalore-560043 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.83/12-13, DATED: 20-02-2013**

| Sl.No | Goods   | Rate of tax/Section   |
|-------|---|---|
| 1.    | Health Mix : (containing Ragi, Millet, Maize, Jowar, wheat, Freid gram, Sago, Barley, Red rice, Green Gram, Soya Beans, Ground Nut, Almonds, Cashew and Cardamom) | 14.5% under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act,2003. |
| 2.    | Ragi Rich : (containing Sprouted Ragi, Sprouted Green Gram and Fortified Vitamins)  |   |
| 3.    | Banana Rich: (containing Sprouted Ragi, Dehydrated Banana powder, Sprouted Green Gram, vitamins and minerals premix)  |   |
| 4.    | Dates Rich: (containing Sprouted Ragi, Dehydrated Dates powder, Sprouted Green Gram, vitamins and minerals premix)  |   |
| 5.    | Honey Rich : (containing Sprouted Ragi, Dehydrated Honey powder, Sprouted Green Gram, vitamins and minerals premix)   |   |

