



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 'Curd, Butter
Milk and Lassi'-reg.

Ref: Application dated: 22-10-2012 of Sri Perpetua Kumar.,
General Manager, M/s. The Indian Hotels Company Ltd,
Unit: Vivanta By Taj, Yeshwantpur, Bangalore.
(TIN 29260791874)

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In the application cited above of Sri. Sri Perpetua Kumar, General Manager, M/s. The Indian Hotels Company Ltd, Unit: Vivanta By Taj, No.2275, Yeshwantpur, Tumkur Road, Bangalore-560022 has sought clarification regarding the rate of tax applicable on 'Curd, Butter Milk and Lassi'.

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.140/12-13, DATED 31-01-2013

It is clarified that 'Curd and Butter Milk' are exempted from VAT as per Sl.No.19 of I Schedule to the KVAT Act, 2003 and 'Lassi' 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
12, KARNATAKA, BANGALORE