



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.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)  
Regarding rate of tax applicable on 'Tin coated copper wire' - reg.

Ref: Application dated 06-02-2012 of M/s. G G Cables and  
Wires India , Bangalore. TIN- 29230578927

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In the application cited above of M/s. G G Cables and wires India, No.1, Khata Nop.170/1, Sy.No.323,324,330/B, 333/1, & 334/1, Marsur gate, Kasaba hobli, Anekal Taluk, Bangalore-562106, has sought clarification regarding rate of tax applicable on 'Tin Coated Copper Wire'.

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.213/11-12, DATED 26-06-2012**

It is clarified that as per entry 80 of Third Schedule of the Karnataka Value Added Tax Act, 2003, "Tin Coated Copper Wire" is liable to tax at 5% .

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