



**GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE – CLARIFICATION UNDER SECTION 12 (7)
OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT, 1979**

Sub: KTEG Act, 1979 – clarification on applicability of entry tax on “Cotton Ginning Machinery Spares”.

Ref: Application dated 06-06-2012 of M/s Krishna Traders, Haveri – 581 110 - TIN 29900322818.

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In the application cited above, M/s Krishna Traders, P.B.Road, Opp.Pandit Hospital, Near Bus Stand, Haveri – 581 110 has sought clarification regarding the applicability of entry tax on “Cotton Ginning Machinery Spares”.

2. Section 12(7) of the Karnataka Tax on Entry of Goods Act, 1979 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.KTEG/CLR/CR-06/2012-13, DATED 06-08-2012

It is clarified that parts of Cotton Ginning Machinery are liable for 2% entry tax as per Sl.No.7 of the table to the Notification No. FD 11 CET 2002, dated 30-03-2002.


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