



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)  
on 'De-oiled rice bran' - reg.

Ref: Application dated 28-02-2012 of M/s. Goyal & co.  
Bangalore. TIN:29640380482.

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The registered dealer under the Act, of M/s. Goyal & Co., No.599, 1<sup>st</sup> Floor, 12<sup>th</sup> 'A' Cross, 8<sup>th</sup> Main, 2<sup>nd</sup> Phase, J.P.Nagar, Bangalore-560078 has sought clarification regarding the rate of tax applicable on 'DE-oiled Rice bran' from 2005-06 to Till date.

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.231/11-12, DATED 21-05-2012**

It is clarified that as per entry 8 of First Schedule from 01-04-2005 to 06-06-2005 and under entry 5 of the said Schedule from 07-06-2005 onwards 'De-oiled rice bran' is exempted from tax under Karnataka Value Added Tax Act,2003.

(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes,  
(Karnataka), Bangalore  
Commissioner of Commercial Taxes  
in Karnataka, BANGALORE