



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 rate of tax applicable on 'Srikhand and  
Amrakhand'-reg.

Ref: Application dated 16-09-2011 of M/s. Shree  
Hanuman Sahakari Doodh Vyavasaik & Krishipurak  
Seva Sanstha Ltd., Nipani, TIN- 29300262426.

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In the application cited above of M/s. Shree Hanuman Sahakari Doodh Vyavasaik & Krishipurak Seva Sanstha Ltd, Nipani, chikodi Taluk, Belgaum Dist., has sought clarification regarding rate of tax applicable on 'Amrakhand and Srikhand.

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.129/11-12, DATED 06-07-2012**

It is clarified that Srikhand and Amrakhand are sweetmeats taxable at 5% under entry 24 of the Notification NO. FD.82 CSL 10(III) dated: 31.03.2010 issued under Section 4(3) of the Karnataka Value Added Tax Act, 2003.

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

Commissioner of Commercial Taxes  
in Karnataka, BANGALORE