



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 the rate of tax applicable on 'Flex Banners,  
Digital Printed Papers and Glow Sign Boards'-reg.,

Ref: Application dated:28.01.2012 of M/s. Waves  
Out Door Publicity Pvt. Ltd.,Bangalore-560041  
TIN:29160091395.

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In the application cited above of M/s. Waves Out Door Publicity Pvt. Ltd.,  
No.1379, 32<sup>nd</sup> Cross, 4<sup>th</sup> T Block, Jayanagar, Bangalore-560041, has sought clarification  
regarding the rate of tax applicable on 'Flex Banners, Digital Printed Papers and Glow  
Sign Boards'.

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.205/11-12, DATED: 03.09.2012**

It is hereby clarified that the rates of tax applicable on the following goods are as  
indicated.

| Sl.No. | Goods                  | Rate of tax/Section                                                            |
|--------|------------------------|--------------------------------------------------------------------------------|
| 1      | Flex,Banners           | 14.5% under Section 4(1)(b)(iii) of the<br>Karnataka Value Added Tax Act,2003. |
| 2      | Digital Printed Papers |                                                                                |
| 3      | Glow Sign Boards       |                                                                                |

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