



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 the rate of tax applicable on 'Fine dust,
ozone and PC filters'-reg.

Ref: Application dated: 07.04.2012 of M/s. The Great
Refillers Bangalore-560 094. TIN-29520845081.

In the application cited above, M/s. The Great Refillers, No.11, 2nd floor, 5th Main, News BEL Road, Bangalore-560 094, has sought clarification regarding the rate of tax applicable on 'Fine dust, ozone and PC filters'.

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.11/12-13, DATED 11-07-2012

It is clarified that 'Fine dust, ozone and PC filters' are Air purifiers or cleaners under CET code 84213920 and liable to tax at 14% under Section 4(1)(b) of the Karnataka Value Added Tax Act,2003.

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