



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 'PP Woven  
Fabrics' - reg.

Ref: Application dated: 02-08-2012 of M/s. Hanuman  
Poly Sacks and Jute products, Bangalore.  
TIN-29690132571.

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
In the application cited above of M/s, Hanuman Poly sacks and Jute Products, No.8A, 8<sup>th</sup> cross, Bommasandra Industrial Area, Hosur Road, Bangalore-562158 has sought clarification regarding the rate of tax applicable on PP Woven Fabrics .

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.82/12-13, DATED: 14-09-2012**

It is clarified that 'PP Woven fabrics' are liable to tax at 5.5% with effect from 01.08.2012 under Sl. No. 30 of Third Schedule to the Karnataka Value Added Tax, 2003.

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