



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 'Structural
Insulated Sandwich Panels'-reg.

Ref: Application dated: 05-12-2012 of Humayun Kabeer,
Partner, of M/s. Noble Prefab Industries, Bangalore.
(TIN 29150685865)

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In the application cited above of Sri. Humayun Kabeer, Partner of M/s. Noble Prefab Industries, Sy.No.91/6, Sarjapura P.O., NH-207, 5 K.M., Sarjapura-Hoskote Road, Mugalur Village, Sarjapura Hobli, Anekal Taluk, Bangalore-562 125 has sought clarification regarding the rate of tax applicable on 'Structural Insulated Sandwich Panels'.

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.170/12-13, DATED 15-02-2013

It is clarified that 'Structural Insulated Sandwich Panels' are liable to tax at 14.5% from 01-08-2012 under Section 4(1)(b)(iii) of the Karnataka Value Added Tax Act,2003.

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