



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 Counter Weights,
Hydraulic Tanks and Fuel Tanks - regarding.

Ref: Application dt. 19-08-2011 of M/s Surin Automotive Private
Limited, Peenya Industrial Area, 1st Stage, Bangalore-560058.
TIN:29850787621.

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
In the application cited above, M/s Surin Automotive Private Limited, No.6A/6C, Peenya Industrial Area, Phase-1, Bangalore – 560 058 has sought clarification regarding the rate of tax applicable on Counter weights, Hydraulic Tanks and Fuel Tanks for earthmoving machinery.

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.39/11-12, DATED: 10-07-2012

It is clarified that 'Counter weights, Hydraulic Tanks and Fuel Tanks for earthmoving machinery' are liable to tax at 5% as per SL.No.10 of Notification No.FD 316 CSL 2005(I), dated 05-08-2005.


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