



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 'Induction heating
machines' - reg.

Ref: Application dated: 17-09-2012 of M/s. Strayfield
International, Bangalore. TIN No.-29640134102.

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In the application cited above of M/s. Strayfield International, No.160, 1st Floor, Sundernagar Main road, Gokula Extension, Bangalore-560054 has sought clarification regarding the rate of tax applicable on 'Induction heating machines'.

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.118/12-13, DATED 03-11-2012

It is clarified that 'Induction heating machines falling under CET Heading 8514' are liable to tax at 5.5% from 01.08.2012 as per Sl. No.6 of the table in the Notification No. FD 316 CSL 2005 (1), dated: 05.08.2005 issued under Section 4(3) of the KVAT Act, 2003.

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

Commissioner
In Karnataka, Bangalore