

  
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 certain ready to fry food products-reg.

Ref: Application dated:04-12-2012 of M/s. Innovative Foods Limited, Bangalore. (TIN 29770750029)

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In the application cited above of M/s. Innovative Foods Limited, no.448/A, 1st Floor, 2nd Cross, 9th Main, HAL 3rd Stage, Bangalore-560075 has sought clarification regarding the rate of tax applicable on certain ready to fry food products.

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. The application made is examined and found that the clarification requested by the applicant 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.168/12-13, DATED 21-03-2013**

It is clarified that 'Ready to fry food products namely, Vegetable samosa, Cheese samosa, Vegetable fingers, Vegetable cutlet, Vegetable Burger patty, Vegetable Nuggets, Vegetable Spring roll, Crunchy Veggie strips Rogini curry, Veg Zinger, Veg Snacker Patty and Fried Vegetable Patty' that are to be stored in frozen condition before use 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  
to Karnataka, BANGALORE