



**GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)**

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
(KARNATAKA), BANGALORE – CLARIFICATION UNDER SECTION 12 (7)
OF THE KARNATAKA TAX ON ENTRY OF GOODS ACT, 1979**

Sub: KTEG Act, 1979 – clarification of rate of tax on
Flour Milling Pulveriser – reg.

Ref: Application dated 20-10-2012 of Sri Shaji.K.N.
Proprietor of M/s Lakshmi Machineries,
Bangalore – 560 058 - TIN 29330739601.

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In the application cited above, Sri Shaji.K.N. proprietor of M/s Lakshmi Machineries, No.846/2, SRS Bus Stop, Tumkur Road, Peenya 1st Stage, Bangalore – 560 058 has sought clarification regarding the rate of entry tax on Flour Milling Pulveriser.

2. Section 12(7) of the Karnataka Tax on Entry of Goods Act, 1979 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.KTEG/CLR/CR-16/2012-13, DATED 19-01-2013

It is clarified that 'Flour Milling Pulveriser (Domestic Flour Mill)' is liable to entry tax at 2% as per Sl.No.7 of the table in the Notification No.FD 11 CET 2002, dated 30-03-2002.

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