



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
commodities – reg.

Ref: Application dated: 09.03.2011 of M/s. Mechatron
Machines & Auto Parts, Bangalore-560 015.
TIN:29080875490.


The registered dealer under the Act, M/s. Mechatron Machines & Auto Parts, Shed No.34, 2nd Cross, V.R. Layout, Near Kaiwara Temple, Kammagondanahalli, Jahahalli West, Bangalore-560 015, has sought clarification regarding the rate of tax applicable on certain goods.

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.276/2010-11, DATED: 10-07-2012

It is clarified that 'Vertical Boring, Vertical Honing, Vertical Surface Grinding, Valve Seat Cutting, Connecting Rod Boring, Crank Shaft Grinding, Tool Grinder, Valve Regrinding Connecting Rod Alligner, Horizontal Line Boring, Sand Blasting, Crankshaft Straightening Press' are machineries liable to tax at 14% under the Section 4(1)(b) of the Karnataka Value Added Tax Act,2003.


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