



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, Seed Roasting Machine,
Veg.Cutting Machine and Chapathi/papad making
machine – reg.

Ref: Application dated 05-06-2012 of M/s Anand Associates,
Shimoga – 577 201 - TIN 29640010621.

In the application cited above, M/s Anand Associates, No.1, Amar Complex, Savarline Road, Shimoga – 577 201 has sought clarification regarding the rate of entry tax on (1) Flour Milling Pulveriser; (2) Seed Roasting Machine; (3) Veg.Cutting Machine; and (4) Chapathi/papad making machine.

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-07/2012-13, DATED 22-09-2012

It is clarified that (1) Flour Milling Pulveriser, (2) Seed Roasting Machine, (3) Veg.Cutting Machine and (4) Chapathi/papad making machine are 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