



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.**

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Sub: KVAT Act, 2003 - Clarification under Section 59(4)  
regarding the rate of tax applicable on certain goods-reg.

Ref: Application dated: NIL of M/s. Promarpo Systems,  
Bangalore-560021. TIN-29020800154.

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In the application cited above Sri. Aravind R. Nayak, Proprietor of M/s. Promarpo Systems, No.205C/18, 14<sup>th</sup> Main Road, 'A' Block, Subramanyanagar, Bangalore-560021 has sought clarification regarding the rate of tax applicable on 'Tube printer, Ink Ribbon Cartridge, PVC Sleeve, Label Tape.


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.83/11-12, DATED: 27-03-2012**

It is hereby clarified that the rates of tax applicable on the following goods are as indicated under:

| Sl.No. | Goods                | Rate of tax                                                                                                                                                     |
|--------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Tube printer         | 5 % under entry 4 of the Notification No.FD116 CSL 2006(9) dated:31.03.2006 as amended by Notification No.FD43 CSL 07(I) dated:23.03.2007 of the KVAT Act, 2003 |
| 2      | Ink Ribbon Cartridge | 14 % under Section 4(1) (b) of the KVAT Act,2003                                                                                                                |
| 3      | PVC Sleeve           | 14 % under Section 4(1) (b) of the KVAT Act,2003                                                                                                                |
| 4      | Label Tape           | 14 % under Section 4(1) (b) of the KVAT Act,2003                                                                                                                |

  
(PRADEEP SINGH KHAROLA)  
Commissioner of Commercial Taxes,  
(Karnataka), Bangalore  
Commissioner of Commercial Taxes  
in Karnataka, BANGALORE