



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 'Steel Wire  
Re-inforced PVC Hose Pipes – reg.

Ref: Application dated: 04-05-2012 of M/s. Hallmark  
Polymers Private Ltd., Bangalore. TIN No.-29640618811.

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In the application cited above of M/s. Hallmark Polymers Private Limited, No.6, Pete Channappa Industrial Estate, Khata No.83, Sajjepalya, Kamakshipalya Main Road, Bangalore-560079 has sought clarification regarding the rate of tax applicable on 'Steel Wire Re-inforced Hose Pipes'.

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.26/12-13, DATED 25-07-2012**

It is clarified that 'Steel wire Re-inforced PVC Hose pipes' are liable to tax at 14% under Section 4(1)(b) of the Karnataka Value Added Tax Act,2003.

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