



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 'structural
steel fabricated and galvanized steel portals, and
parts of structures' - reg.

Ref: Application dated: 08-10-2012 of M/s. Kavcon
Engineers Pvt Ltd., Bangalore. TIN No.-29050219835.

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In the application cited above of M/s. Kavcon Engineers Pvt. Ltd., 20 K.M
Mysore road, Kumbalgod P.O, Bangalore-560074 has sought clarification regarding the
rate of tax applicable on 'structural steel fabricated and galvanized steel portals, and
parts of structures'.

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.127/12-13, DATED 03-11-2012

It is clarified that 'structural steel fabricated and galvanized steel portals, and parts
of structures' are liable to tax at 14.5% from 01-08-2012 under Section 4(1)(b)(iii) of
the Karnataka Value Added Tax Act, 2003.

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