



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 goods-reg.,

Ref: Application dated:12.04.2012 of M/s.Taiffur Trading
Pvt. Ltd. Bangalore-560045 TIN:29670808284.

In the application cited above of M/s. Taiffur Trading Pvt. Ltd., No.764-A, 1st floor, 9th Cross, 5th Block, HBR Layout, Nagawara Main Road, Bangalore-560045, has sought clarification regarding the rate of tax applicable on 'Turmeric powder, chilli powder, & Dhaniya powder.

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.15/12-13, DATED: 25.07.2012

Sl.No.	Goods	Rate of tax/Section
1	Haldi/Turmeric powder	5% as per Sl.No.89 of the Third Schedule to the Karnataka Value Added Tax Act,2003.
2	Chilli / Mirchi powder	2% as per Notification III No. FD 57 CSL 2012 dated:31.03.2012
3	Dhaniya / Corriander powder	5% as per Sl.No.89 of the Third Schedule to the Karnataka Value Added Tax Act,2003.

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