



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 'Tow hook  
assembly' - reg.

Ref: Application dated: 01-10-2012 of M/s. KEMS Auto  
Components Ltd., Bangalore. TIN No.-29130139184.

\* \* \* \* \*

In the application cited above of M/s. KEMS Auto Components Ltd., No.100, (old No.52), 'Donna Bas Tower', Kumara Park West, Railway Parallel Road, Seshadripuram, Bangalore-560020 has sought clarification regarding the rate of tax applicable on 'Tow hook assembly'.

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.124/12-13, DATED 17-11-2012**

It is clarified that 'Tow hook assembly' are accessories of motor vehicles and thereby 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.

17/11/2012