

# NOTIFICATIONS UNDER VAT FROM

## 01.04.2007 to 31-03-2008

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## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(1)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby exempts with effect from the first day of April, 2007 and upto thirty first day of March, 2008, the tax payable by a dealer under the said Act on the sale of the following goods, namely:-

- (1) Paddy and rice.
- (2) Wheat.
- (3) Pulses
- (4) Flour and soji of rice and wheat.
- (5) Maida of wheat.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(2)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 8-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), the Government of Karnataka hereby exempts with effect from the first day of April 2007, the tax payable under Section 5 of the said Act, on the sale of diesel not exceeding seventy thousand (70,000) kilo litres, to fishermen for use in fishing activities as per the indents issued on a monthly basis by the Director of Fisheries, Government of Karnataka, as under:-

<b>Sl. No.</b>	<b>Period</b>	<b>Quantity of Diesel to be released for the month</b>
1	01.04.2007 to 30.04.2007	7400 kilo litres
2	01.05.2007 to 31.05.2007	7400 kilo litres
3	01.06.2007 to 10.06.2007	2400 kilo litres
4	15.08.2007 to 31.08.2007	3800 kilo litres
5	01.09.2007 to 30.09.2007	7000 kilo litres
6	01.10.2007 to 31.10.2007	7000 kilo litres
7	01.11.2007 to 30.11.2007	7000 kilo litres
8	01.12.2007 to 31.12.2007	7000 kilo litres
9	01.01.2008 to 31.01.2008	7000 kilo litres
10	01.02.2008 to 29.02.2008	7000 kilo litres
11	01.03.2008 to 31.03.2008	7000 kilo litres

Provided that the unutilized quantity of diesel specified for any month may be released by the Director of Fisheries, Government of Karnataka for the immediately succeeding month so as to however not exceed seventy thousand kilolitres for the year ending 31<sup>st</sup> March 2008.

By Order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



## **GOVERNMENT OF KARNATAKA**

No. FD 115 CSL 2007(3)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007

### **NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby reduces with effect from the first day of April, 2007, the tax payable by a dealer under the said Act to four per cent on the sale of rubber tyres and tubes of tractors.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(4)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007

### NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby reduces with effect from the first day of April, 2007, the tax payable by a dealer under the said Act to four per cent on the sale of used motor vehicle subject to the condition that.-

- (i) no deduction of input tax is claimed by the dealer in respect of purchase of such motor vehicle sold and any goods used in such motor vehicle sold; and
- (ii) such motor vehicle has been registered in the State prior to its sale, under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)





## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(5)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), the Government of Karnataka hereby rescinds the notification No. FD 55 CSL 2005(10), dated 23<sup>rd</sup> March, 2005, with effect from the first day of April, 2007.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(6)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with Section 21 of the Karnataka General Clauses Act, 1899(Karnataka Act III of 1899), the Government of Karnataka hereby amends with effect from the first day of April, 2007, the Notification No. FD 116 CSL 2006 (7), dated 31<sup>st</sup> March, 2006, published in Karnataka Gazette, Extraordinary, dated 31<sup>st</sup> March, 2006, as follows, namely,-

In the said Notification, the entries relating to item (3) shall be omitted.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(7)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with Section 21 of the Karnataka General Clauses Act, 1899(Karnataka Act III of 1899), the Government of Karnataka hereby amends with effect from the first day of April, 2007, the Notification No. FD 300 CSL 2005, dated 24<sup>th</sup> October, 2005, published in Karnataka Gazette, Extraordinary, dated 24<sup>th</sup> October, 2005, as follows, namely,-

In the said Notification, for the words, brackets and figures “by a dealer under sub-section(1) of Section 4 of the said Act on the sale of used car”, the words, brackets and figures “under sub-section(1) of Section 4 the said Act by a dealer engaged in the purchase and sale of used cars, on the sale of used cars” shall be substituted.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(8)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-section (1) of Section 4 read with entry 51 of the Third Schedule to the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with Section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), the Government of Karnataka hereby amends with effect from the first day of April, 2007, the Notification No. FD 197 CSL 2005 (6), dated 30<sup>th</sup> April, 2005, published in Karnataka Gazette, Extraordinary, dated 30<sup>th</sup> April, 2005, as follows, namely,-

In the said Notification, in the table, the entries relating to serial number 5 shall be omitted.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(9)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.3.2007

### NOTIFICATION

In exercise of the powers conferred by entry 20 of Third schedule to the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) read with clause (a) of sub-section (1) of section 4 of the said Act, the Government of Karnataka hereby specifies the goods specified in column (3) of the table below, having heading and sub-heading numbers given under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) as specified in corresponding entry in columns (2) thereof to be the capital goods for the purpose of the said entry with effect from the first day of April, 2007, namely.-

#### TABLE

Sl. No.	Heading and sub-heading No.	DESCRIPTION
(1)	(2)	(3)
1.	9027 20 00	Liquid Chromatography equipments
2.	9027 30 10	Mass Spectrometers

**Explanations:** (1) The Rules for the interpretation of the Central Excise Tariff Act, 1985 along with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels mutatis mutandis apply for the interpretation of entries in this notification.

(2) Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as specified in column (3) of the table shall be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff shall not be covered by the scope of this notification.

(3) Subject to Explanation 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff Act, 1985 then all the commodities covered for the purposes of the said tariff under that heading or sub-heading shall be covered by the scope of this notification.

By Order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(10)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore dated: 30.03.2007.

### NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-section (1) of Section 4 read with entry serial number 51 of the Third Schedule to the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby specifies, with effect from the first day of April, 2007, the goods specified in column (3) of the table below with heading and sub-heading numbers under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986) specified in columns (2), as industrial inputs and packing materials, namely.-

**TABLE**

<b>Sl. No.</b>	<b>Heading and sub-heading No.</b>	<b>Description</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	6804 6805	Coated abrasives and bonded abrasives
2.	7326 20 90	Wire formed hangers (for calendars)
3.	2814 20 00	Aqua ammonia
4.	3402 90 99	Linear Alkyl Benzene Sulphonic Acid
5.	4811 10 00, 4811 60 00	Bituminized water proof packing paper and wax coated packing paper
6.	1702 30 20	Glucose
7.	7612 90	Aluminium bottles, cans and square housing

**Explanations:** (1) The Rules for the interpretation of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

(2) Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

(3) Subject to Explanation 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

By Order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)





## **GOVERNMENT OF KARNATAKA**

No. FD 115 CSL 2007(11)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### **NOTIFICATION**

In exercise of the powers conferred by Section 14 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby specifies with effect from the first day of April, 2007, that deduction of input tax shall be allowed on purchase of goods, specified in clauses (5) and (6) of sub-section (a) of Section 11 to the extent of the input tax charged at a rate higher than three per cent.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(12)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### NOTIFICATION

In exercise of the powers conferred by Section 8-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), read with Section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act 3 of 1899) and in supersession of the notification No.FD 360 CSL 2005, dated 11<sup>th</sup> November, 2005 published in the Karnataka Gezette, (Extraordinary), dated 11<sup>th</sup> November, 2005, the Government of Karnataka hereby reduces with effect from the first day of April, 2007, the tax payable by a dealer under section 5 of the said Act on sale of diesel to an industrial unit (engaged in either manufacturing or processing) located in the State for use by such unit in its Captive Power Generation Set to four percent, subject to the condition that such dealer furnishes a declaration duly filled in and signed by the said industrial unit and counter signed by the officer of the jurisdictional Local VAT office or VAT Sub-office, in the form specified below along with the monthly statement to be filed by him.

“Sl.No.

### DECLARATION

(to be issued by the purchaser)

To:

M/s.....(Name and style of business, address and KST number of the selling dealer).

It is hereby declared that diesel purchased from you by me/us, as detailed below, is of use in my / our captive power generation set.

Sl. No.	Invoice No. and Date	Quantity	Net sale price	KST No.	Other charges	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)

It is also declared that \_\_\_\_\_ litres of diesel have been consumed for captive power generation during the month of \_\_\_\_\_ with \_\_\_\_\_ litres of diesel in balance.

I, \_\_\_\_\_, do solemnly declare that to the best of my knowledge and belief, the information furnished above is true and correct.

Place \_\_\_\_\_ Signature .....

Date \_\_\_\_\_ Full Name, Status of the person  
Issuing the declaration, address

and \_\_\_\_\_

TIN .....

### CERTIFICATE

It is hereby certified that Sri / M/s. \_\_\_\_\_ (Name and address) has / have purchased diesel of \_\_\_\_\_ litres during the month of \_\_\_\_\_ 200 for use in captive generation of power as per the purchase bills produced before me.

Place \_\_\_\_\_

Date \_\_\_\_\_ Signature and Seal of the  
LVO/VSO”

By Order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(13)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### NOTIFICATION

In exercise of the powers conferred by Section 12-A of the Karnataka Tax on Luxuries Act, 1979 (Karnataka Act 22 of 1979), read with Section 21 of the Karnataka General Clauses Act, 1899(Karnataka Act III of 1899), the Government of Karnataka being of the opinion that it is necessary in the public interest so to do, hereby rescinds with effect from the first day of April, 2007, the Notification No. FD 19 CLT 2000, dated 22<sup>nd</sup> January, 2001, published in Karnataka Gazette, Extraordinary, dated 22<sup>nd</sup> January, 2001.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



## **GOVERNMENT OF KARNATAKA**

No. FD 115 CSL 2007(14)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### **NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of Section 29 of the Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976), the Government of Karnataka, hereby cancels with effect from the first day of April, 2007, the Notification No. FD 1 CPT 98(1), dated 31<sup>st</sup> March, 1998.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No. FD 115 CSL 2007(15)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore dated: 30.03.2007

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of Section 11-A of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979), the Government of Karnataka being of the opinion that it is necessary in public interest so to do, hereby reduces, with effect from the first day of April, 2007, the tax payable by a dealer under the said Act, on the entry of crude oil to one per cent.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



## **GOVERNMENT OF KARNATAKA**

No. FD 115 CSL 2007(16)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### **NOTIFICATION**

In exercise of the powers conferred by Section 21 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby notifies that with effect from the first day of April, 2007, the Consulate or Embassy of the United States of America shall be excluded for the purpose of said section.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



## **GOVERNMENT OF KARNATAKA**

No. FD 115 CSL 2007(17)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### **NOTIFICATION**

In exercise of the powers conferred by the second proviso to sub-section (1) of Section 3 of the Karnataka Tax on Luxuries Act, 1979 (Karnataka Act 22 of 1979), the Government of Karnataka hereby notifies with effect from the first day of April, 2007, that the members of the diplomatic mission of the United States of America to be the diplomatic mission to be excluded from the exemption of the payment of tax under the said Act.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)





## GOVERNMENT OF KARNATAKA

No. FD 141 CSL 2007(1)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### NOTIFICATION

In exercise of the powers conferred by clause (3) of sub-section (a) of Section 11 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby specifies that with effect from the first day of April, 2007, that the input tax shall not be deducted in calculating the net tax payable by a dealer under the said Act in respect of tax paid on purchase of the following goods and subject to such conditions as specified below, namely,-

- (1) Cement used as input in the business relating to cement bricks.
- (2) All goods used as inputs in the business relating to molasses other than molasses used for resale.
- (3) All goods used as inputs in the business relating to denatured anhydrous alcohol other than (i) molasses and, (ii) denatured anhydrous alcohol used for resale.
- (4) All goods used as inputs in the business relating to denatured spirit other than (i) molasses and, (ii) denatured spirit used for resale.
- (5) All goods used as inputs in the business relating to ethyl alcohol other than (i) molasses and, (ii) ethyl alcohol used for resale.
- (6) All goods used as inputs in the business relating to rectified spirit other than (i) molasses and, (ii) rectified spirit used for resale.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



## **GOVERNMENT OF KARNATAKA**

No. FD 141 CSL 2007(2)

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 30.03.2007.

### **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of Section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with Section 21 of the Karnataka General Clauses Act, 1899(Karnataka Act III of 1899), the Government of Karnataka hereby amends with effect from the first day of April, 2007, the Notification No.FD 116 CSL 2006 (10), dated 31<sup>st</sup> March, 2006, published in Karnataka Gazette, Extraordinary, dated 31<sup>st</sup> March, 2006, as follows, namely,-

In the said Notification, in the entries relating to item (1), for the words “and wine, narcotics, molasses and rectified spirit”, the words “wine and narcotics” shall be substituted.

By Order and in the name of the  
Governor of Karnataka,

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)

## **GOVERNMENT OF KARNATAKA**



No. FD 167 CSL-07  
Secretariat,

Karnataka Government  
Vidhana Soudha,  
Bangalore, dated: 15.05.2007

## NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka-Act 32 of 2004), the Government of Karnataka hereby exempts with immediate effect, the tax payable by a dealer under the said Act on the sale of the following commodities, namely:- -

(i) Un-manufactured tobacco including tobacco used in the manufacture of beedies.

(ii) Beedies.

By order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-I)



## GOVERNMENT OF KARNATAKA

No. FD 161 CSL-07

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 15.05.2007

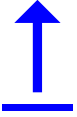
### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka-Act 32 of 2004), the Government of Karnataka hereby exempts with immediate effect, the tax payable by a dealer under the said Act on the sale of the following goods, namely:-

- ( I ) Sandige.
- (ii) Pickles.

By order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-I)



**GOVERNMENT OF KARNATAKA**

**(Department of Commercial Taxes)**

No. KSA /CR-14/07-08

Office of the Commissioner of,  
Commercial Taxes, Gandhinagar,  
Bangalore, dated: 16.05.2007

**NOTIFICATION**

In exercise of the powers conferred by Section 18-A(1) of the Karnataka Value Added Tax Act 2003, it is hereby notified that with immediate effect rice bran shall be covered under Section 18-A for the purpose of deducting tax at source by the manufacturers of non-refined edible rice bran oil duly registered under the Karnataka Value Added Tax Act, 2003.

(B.A.HARISH GOWDA)  
Commissioner of Commercial Taxes,  
(Karnataka), Bangalore.



**GOVERNMENT OF KARNATAKA**

NO. FD 97 CSL 07

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 21.05.2007

**NOTIFICATION**

In exercise of the powers conferred by Clause (a) of sub-section (1) of section 4 read with entry 51 of the Third Schedule to the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby notifies the goods specified in column (3) of the table below specified in the corresponding entries at column (2) thereof, as industrial inputs with immediate effect, namely:-

Sl.No.	Heading and sub-heading No.	Description
(1)	(2)	(3)
1	2012.10.20	Yeast

By Order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



**GOVERNMENT OF KARNATAKA**

No. FD. 195 CSL 07

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 04-06-2007.

**NOTIFICATION**

In exercise of the powers conferred by Section 8-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), the Government of Karnataka hereby exempts with immediate effect and upto 31.03.2008, the tax and cess payable under the said Act on purchase of sugarcane by a sugar manufacturing unit in the State.

By Order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



**GOVERNMENT OF KARNATAKA**

No. FD. 192 CSL 07

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 23-06-2007.

**NOTIFICATION**

In exercise of the powers conferred by clause (3) of section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby reduces with immediate effect, the tax payable by a dealer under the said Act to four percent on the sale of denatured anhydrous alcohol.

By Order and in the name of the  
Governor of Karnataka,  
Sd/-  
(M.K.Bharmarajappa)

Under Secretary to Government I/c,  
Finance Department (C.T.-1)





## GOVERNMENT OF KARNATAKA

No. FD. 238 CSL 07

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 07-07-2007.

### NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-section (1) of section 4 read with entry 53 of the Third Schedule to the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), the Government of Karnataka hereby makes the following amendments to Notification No. FD 116 CSL 2006(9), dated 31<sup>st</sup> March 2006 published in Part IV –A of the Karnataka Gazettee, Extra-Ordinary, dated 31<sup>st</sup> March 2006, namely:-

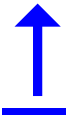
In the said notification, in the Table, for serial numbers 28 and 29 and the entries relating thereto, the following shall be substituted, namely:-

“28.8443.31.00	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network.
29.8443.32.00	Other, capable of connecting to an automatic data Processing machine or to a network
30.8443.99.00	Parts and accessories of goods of sub-headings 8443.31 And 8443.32 including ink cartridges with print head Assembly and ink spray nozzle”

By Order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



**GOVERNMENT OF KARNATAKA**

No. KSA.CR. 159/2007-08

Office of the Commissioner of Commercial  
Taxes in Karnataka, Gandhinagar,  
Bangalore, dated: 27-10-2007.

**NOTIFICATION**

With immediate effect tax shall be deducted at source in accordance with sub-section (1) of Section 18-A of the Karnataka Value Added Tax Act, 2003 in respect of purchase of sand, grits (of stone), size stones or rough stone slabs for use in the manufacture of ready mix cement concrete or in the execution of civil work contracts.,

Sd/-

(B.A.HARISH GOWDA)  
Commissioner of Commercial Taxes  
in Karnataka, Bangalore



## GOVERNMENT OF KARNATAKA

No. FD. 5 CET 2007

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 20-08-2007.

### NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 5-B of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act, 27 of 1979), the Government of Karnataka, hereby notifies that the assessment of a dealer in respect of the year ending 31<sup>st</sup> March, 2006 which has not been completed under Section 5 of the said Act, shall be deemed to have been made of the basis of returns submitted by such dealer in accordance with sub-section (1) of section 5 of the said Act without requiring the presence of such dealer or production of books of accounts by such dealer, subject to the following conditions, namely:-

- (1) The dealer must have filed his return in the prescribed form prior to the date of issue of this notification.
- (2) The dealer shall not and oil company or an oil refinery.
- (3) During the year, the dealer should not have attempted to conceal or suppress tax liability or more than ten thousand rupees and any tax liability or lesser amount should have been discharged by the dealer and declared in the return including any revised return filed for the year.
- (4) During the immediate preceding year, in the case of the dealer, the amount of tax fully assessed should not be more than the tax payable by him as declared in the return filed, by more than ten thousand rupees and such amount is not as a result of rejection of claim to exemption from tax relating to entry of goods in terms of sub-section (3) and (4) of section 3 and any notification issued under section 11-A in respect of a new industrial unit.
- (5) Every assessment made under the notification shall be subject to the provisions of sections 6, 15 and 17.

By Order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



**GOVERNMENT OF KARNATAKA**

No. FD. 283 CSL 2007

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 23-10-2007

**NOTIFICATION**

In exercise of the powers conferred by clause (3) of sub-section (a) of section 11 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby notifies the Kerosene Oil sold through public distribution system by a dealer for the purpose of the said clause with immediate effect, subject to the condition that the deduction of the tax paid on purchase of goods used in such sale shall be restricted to the extent of output tax payable on such sale.

By Order and in the name of the  
Governor of Karnataka,

(R.S. ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



## GOVERNMENT OF KARNATAKA

No. FD. 426 CSL 2007

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 24-01-2008

### NOTIFICATION

Whereas, the draft of the following rules further to amend the Karnataka Value Added Tax rules, 2005 was published as required by sub-section (1) of section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) in Notification No. FD 426 CSL 2007, dated 26<sup>th</sup> November 2007, in the Karnataka Gazette (Extraordinary) No.2052, dated 26<sup>th</sup> November, 2007, inviting objections or suggestions from all the persons likely to be affected thereby, and notice was given that the said draft will be taken into consideration after fifteen days from the date of its publication in the Official Gazette.

And, whereas the said Gazette was made available to the publication 26<sup>th</sup> November, 2007.

And, whereas the objection and suggestions received in respect of the said draft rules have been considered by the Government;

Now, therefore in exercise of the powers conferred by section 88 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby makes the following rules, namely:-

### **RULES**

1. **Title and Commencement:-** (1) These rules may be called the Karnataka Value Added Tax (Amendment) Rules, 2008.  
  
(2) They Shall come into force at once.

2. **Amendment of rules 34:-** In the Karnataka Value Added Tax Rules 2005, in rule 34, in sub-rule (3),-

(i) the following proviso shall be and shall be deemed to have been inserted with effect from the 31<sup>st</sup> day of December, 2006 and shall be and shall be deemed to have been omitted with effect from the 1<sup>st</sup> day of April 2007, namely:-

``Provided that the audited statement of account for the year ending 31<sup>st</sup> March, 2006 shall be submitted on or before 31<sup>st</sup> March, 2007''; and

(ii) after such insertion and omission under (i) above, the following proviso shall be and shall be deemed to have been inserted with effect from the 31<sup>st</sup> day of December 2007, namely,-

``Provided that the audited statement of account for the year ending 31<sup>st</sup> March, 2007 shall be submitted on or before 29<sup>th</sup> February, 2008''.

By Order and in the name of the  
President of India,

(R.S. ITAGI)

Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No.FD 294 CSL 2007

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 25.03.2008

**NOTIFICATION – I**

In exercise of the powers conferred by section 21 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), read with section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899), the Government of Karnataka hereby rescinds notification No.FD 115 CSL 2007 (16) dated: 30.03.2007 published in Karnataka Gazette Extraordinary dated 30<sup>th</sup> March 2007 with immediate effect.

By order and in the name of the  
President of India

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)



GOVERNMENT OF KARNATAKA

No.FD 294 CSL 2007

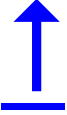
Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 25.03.2008

**NOTIFICATION – II**

In exercise of the powers conferred by the section proviso to sub-section (1) of section 3 of the Karnataka Tax on Luxuries Act, 1979 (Karnataka Act 22 of 1979), read with section 21 of the Karnataka General Clauses Act, 1899 (Karnataka Act III of 1899) the Government of Karnataka hereby rescinds notification No.FD 115 CSL 2007 (17) dated: 30.03.2007 published in Karnataka Gazette Extraordinary dated 30<sup>th</sup> March 2007 with immediate effect.

By order and in the name of the  
President of India

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)





GOVERNMENT OF KARNATAKA

No.FD 67 CSL 2008

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bangalore, dated: 25.03.2008

**NOTIFICATION**

The draft of the following rules further to amend the Karnataka Value Added Tax Rules, 2005 which the Government of Karnataka proposes to make in exercise of the powers conferred by sub-section (1) of section 88 of the Karnataka value Added Tax Act, 2003 (Karnataka Act 32 of 2004) is hereby published as required by the said sub-section for the information of all the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after fifteen days from the date of its publication in the Official Gazette.

Any objection or suggestion which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above will be considered by the State Government. Objections and suggestions may be addressed to the Principal Secretary to Government, Finance Department, Vidhana Soudha, Bangalore-560 001.

**DRAFT RULES**

- Title and commencement:-** (1) These rules may be called the Karnataka Value Added Tax (second Amendment) Rules, 2008.  
(2) They shall come into force from the date of their publication in the Official Gazette.
- Amendment of rule 56:-** In the Karnataka Value Added Tax Rules, 2005, in rule 56, in sub-rule (1), after clause ©, the following proviso shall be inserted, namely:-

“Provided that the Commissioner may specify any officer of the Commercial Taxes Department to be the Tax Recovery Officer in respect of any area or cases irrespective of tax or other amount due under the Act.”

By order and in the name of the  
President of India

(R.S.ITAGI)  
Under Secretary to Government,  
Finance Department (C.T.-1)

