

1. KVAT: Production of Statutory Forms prescribed under CST Act, 1956 at the time of assessment/re-assessment for the year 2005-06 - reg.

**GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)**

No:ADCOM(I&C)/DC(A3)- CR-85/2012-13

**Office of the Commissioner of
Commercial Taxes (Karnataka), I-Floor,
VTK-1, Kalidasa Road, Gandhinagar, Bangalore-560009,
S: 080-22264495, Fax: 080-22263595,**

Date 15-03-2013.

To,
All the Joint Commissioners of Commercial Taxes (Admn) VAT Divisions in the State.

Sir,

Sub: Production of Statutory Forms prescribed under CST Act, 1956 at the time of assessment/re-assessment for the year 2005-06 - reg.

Ref: Representation of the President, Federation of Karnataka Chambers of Commerce and Industry, Bangalore dtd. 22-02-2013.

It has been represented by the FKCCI that Audit Officers are insisting for the copies of the declaration forms filed by the dealers for the year 2005-06. It is requested by the Federation that the acknowledgement for having received the declaration in the concerned LVO/VSO office should suffice for concluding the assessment for the said year. The representation made by the FKCCI is verified and the following instructions are issued:

i) It is hereby instructed to inform the Audit Officers to accept the list of forms submitted by the assesseees which is duly acknowledged by the concerned LVO/VSO. The list submitted should contain all the details of such declaration forms like invoice no., date, invoice value and any other details which are mandatory to be furnished in such Statutory Forms.

ii) If any of the details are not forthcoming in the said list, copies of the duplicate declaration forms retained by the dealers, the originals of which are purported to have been already submitted to the concerned LVO/VSO have to be obtained from such dealers.

iii) It is also instructed that, to lessen the hardship to the dealers, before insisting for the detailed list or duplicate copies of the Statutory Forms, the Audit Officers have to be instructed to verify the claim of the dealers that they have filed the Statutory Forms in the concerned LVO/VSO, by contacting the concerned Offices personally to ensure that such declarations are available or not in the said office.

2. The above instructions are to be scrupulously followed by all the Officers concerned.

2. KVAT: Clarification, regarding the rate of tax applicable on certain ready to fry food products

**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 ready to fry food products-reg.

Ref: Application dated:04-12-2012 of M/s. Innovative Foods Limited, Bangalore. (TIN 29770750029)

In the application cited above of M/s. Innovative Foods Limited, no.448/A, 1st Floor, 2nd Cross, 9th Main, HAL 3rd Stage, Bangalore-560075 has sought clarification, regarding the rate of tax applicable on certain ready to fry food products.

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. The application made

is examined and found that the clarification requested by the applicant 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.168/12-13. DATED 21-03-2013

It is clarified that 'Ready to fry food products namely, Vegetable samosa, Cheese samosa, Vegetable fingers, Vegetable cutlet, Vegetable Burger patty, Vegetable Nuggets, Vegetable Spring roll, Crunchy Veggie strips Rogini curry, Veg Zinger, Veg Snacker Patty and Fried Vegetable Patty' that are to be stored in frozen condition before use are liable to tax at 14.5% from 01-98-2012 under Section 4(l)(b)(iii) of the Karnataka Value Added Tax Act, 2003.