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NOTIFICATION UNDER VAT/KST ACT FROM 01-03-2005 TO 31-03-2006

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| 47. | KSA CR 327 2005-06 DT. 29-11-2005 | Prescription of use of delivery notes in Forms VAT 505 & 515 |
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| 51. | FD 116 CSL 2006 (1) DT. 31-03-2006 | Sales Tax Exemption on sale of Diesel to Fisher men |
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| 59. | FD 116 CSL 2006(8) DT. 31-03-2006 | Additional List of Capital goods taxable at 4% VAT |

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| 60. | FD 116 CSL 2006 (9) DT. 31-03-2006 | Revised list of I.T Products taxable at 4% |
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| 63. | FD 116 CSL 2006 (12) DT. 31-03-2006 | Additional List of Industrial Inputs and packing Materials. |
| 64. | FD 116 CSL 2006 (13) DT. 31-03-2006 | Composition amount fixed under Section 15 |
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| 67. | FD 8 CET 2006 (2) DT. 31-03-2006 | Additional list of goods taxable under Special Entry Tax |
| 68. | FD 8 CET 2006 (3) DT. 31-03-2006 | Entry tax exemption on rubber tires & Tubes. |
| 69. | FD 8 CET 2006 (4) DT. 31-03-2006 | Exemption on Beedi leaves under Entry Tax. |
| 70. | FD 8 CET 2006 (5) DT. 31-03-2006 | Entry tax exemption to Oil Refinery on Exports. |
| 71. | FD 541 CSL 2005 DT. 31-03-2006 | Final Value Added Tax (Amendment) Rules 2006. |



GOVERNMENT OF KARNATAKA

No.FD.55 CSL 2005(1)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 11-03-2005

NOTIFICATION

In exercise of the powers conferred by sub-section(3) of Section 1 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka, hereby appoints the 11th Day of March, 2005, as the date on which all the provisions of the said Act except Sections 3 and 22 will come into force.

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

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



GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(2)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 23.03.2005.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 1 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka, hereby appoints the first day of April, 2005, as the date on which Sections 3 and 22 of the said Act shall come into force.

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

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



GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(3)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 23.03.2005.

NOTIFICATION

In exercise of the powers conferred by sub-section (4) of Section 1 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka, hereby appoints the first day of April, 2005, as the date on which the tax shall be levied on the sale or purchase of goods under the said Act.

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

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



GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(4)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 23.03.2005.

NOTIFICATION

In exercise of the powers conferred by sub-section (7) of Section 2 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 2005, the value of **capital** goods at ten lakh rupees.

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

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



GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(5)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 23.03.2005.

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 effect from the first day of April, 2005, the tax payable by a dealer under the said Act on the sale or purchase of all goods except the following goods, namely,

- (1) Petrol including aviation fuel.
- (2) Motor spirits not falling under item (1) above.
- (3) Sugarcane.

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

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



GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(6)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 23.03.2005.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 11 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, 2005, that input tax shall not be deducted in calculating the net tax payable by a dealer under the said Act on the following goods, namely.-

- (1) All goods used as inputs in the business relating to liquor including beer, fenny, liqueur and wine, narcotics, molasses and rectified spirit.
- (2) Cement used as input in the business relating to pipes and fittings.

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

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



GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(7)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 23.03.2005.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 15 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka, with effect from the first day of April, 2005, hereby specifies the amount payable by any dealer by way of composition as follows, namely,-

- (1) in respect of a dealer executing works contracts at the rate of four per cent on the total consideration for the works contracts executed by him,
- (3) in respect of a hotelier or restaurateur or caterer at the rate of four per cent of his total turnover,
- (4) in respect of a dealer being a mechanised crushing unit producing granite metals, at the following rates,

| Sl.No. | Capacity | Rates |
|---------------|---|----------------------|
| (1) | (2) | (3) |
| (i) | For each crushing machine of size 36''x 9'' | Rs. 16,500 per month |
| (ii) | For each crushing machine of size 16''x 9'' | Rs. 8,250 per month |
| (iii) | For each crushing machine of size 12''x 9'' | Rs. 4,000 per month |

(4) in respect of other dealers at the rate of one per cent of their total turnover.

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

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



GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(8)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 23.03.2005.

NOTIFICATION

In exercise of the powers conferred by Section 4(1)(a) read with entry 35 of Third schedule 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, 2005, the goods mentioned in column (4) of the table below with heading and sub-heading numbers under the Central Excise Tariff Act, 1985 (Act 5 of 1986) mentioned in columns (2) and (3), as industrial inputs and packing materials, namely.-

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|---------|-------------|-----------------|---|
| (1) | (2) | (3) | (4) |
| 1 | 15.01 | | Animal (including fish) fats and oils-crude, refined or purified. |
| 2 | 15.06 | | Glycerol Crude, Glycerol Waters and Glycerol lyes. |
| 3 | 15.07 | | Vegetable waxes (other than triglycerides) beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes. |
| 4 | 15.08 | | Animal or vegetable fats boiled, oxidized; dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|---------|-------------|-----------------|--|
| | | | preparations of fats and oils of Chapter 15 of the Central Excise Tariff Act, 1985 (Act 5 of 1986). |
| 5 | | 1702.29 | Liquid glucose (non-medicinal). |
| 6 | | 2204.10 | Denatured ethyl alcohol of any strength. |
| 7 | 26.02 | | Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight. |
| 8 | 26.03 | | Copper ores and concentrates. |
| 9 | 26.04 | | Nickel ores and concentrates. |
| 10 | 26.05 | | Cobalt ores and concentrates. |
| 11 | 26.06 | | Aluminium ores and concentrates. |
| 12 | 26.07 | | Lead ores and concentrates. |
| 13 | 26.08 | | Zinc ores and concentrates. |
| 14 | 26.09 | | Tin ores and concentrates. |
| 15 | 26.10 | | Chromium ores and concentrates. |
| 16 | 26.11 | | Tungsten ores and concentrates. |
| 17 | 26.12 | | Uranium or Thorium ores and concentrates. |
| 18 | 26.13 | | Molybdenum ores and concentrates. |
| 19 | 26.14 | | Titanium ores and concentrates. |
| 20 | 26.15 | | Niobium, Tantalum, Vanadium or Zirconium ores and concentrates. |
| 21 | 26.16 | | Precious metal ores and concentrates. |
| 22 | 26.17 | | Other ores and concentrates |
| 23 | 26.18 | | Granulated slag (slag sand) from the manufacture of iron or steel. |
| 24 | | 2707.10 | Benzole |
| 25 | | 2707.20 | Toluole |
| 26 | | 2707.30 | Xylole |
| 27 | | 2707.40 | Naphthalene. |
| 28 | | 2707.50 | Phenols. |
| 29 | | 2707.60 | Creosote oils. |
| 30 | | 2711.12 | Butadiene |
| 31 | | 2712.90 | Normal Paraffin |
| 32 | | 2714.90 | Bitumen |
| 33 | 28.01 | | Fluorine, Chlorine, Bromine and Iodine |
| 34 | 28.02 | | Sulphur, sublimed or precipitated; colloidal sulphur. |
| 35 | 28.03 | | Carbon (carbon blacks and other forms of carbon |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|---------|-------------|-----------------|--|
| | | | not elsewhere specified or included) in any Chapters of the Central Excise Tariff Act, 1975 (Central Act 51 of 1975). |
| 36 | 28.04 | | Hydrogen, rare gases and other non-metals. |
| 37 | 28.05 | | Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed; mercury. |
| 38 | 28.06 | | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid. |
| 39 | 28.07 | | Sulphuric acid and anhydrides thereof; Oleum. |
| 40 | 28.08 | | Nitric acid, sulphonitric acids. |
| 41 | 28.09 | | Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids. |
| 42 | 28.10 | | Oxides of boron; boric acids. |
| 43 | 28.12 | | Halides and halide oxides of non-metals. |
| 44 | 28.13 | | Sulphides of non-metals; commercial phosphorus trisulphide. |
| 45 | 28.14 | | Ammonia, anhydrous or in aqueous solution. |
| 46 | 28.15 | | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. |
| 47 | 28.16 | | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium. |
| 48 | | 2818.10 | Aluminium hydroxide. |
| 49 | 28.19 | | Chromium oxides and hydroxides. |
| 50 | 28.20 | | Manganese oxides. |
| 51 | | 2821.10 | Iron oxides and hydroxides. |
| 52 | 28.22 | | Cobalt oxides and hydroxides; commercial cobalt oxides. |
| 53 | 28.23 | | Titanium oxides. |
| 54 | 28.25 | | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides. |
| 55 | 28.26 | | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts. |
| 56 | 28.27 | | Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|---------|-------------|-----------------|--|
| | | | iodides and iodide oxides. |
| 57 | 28.29 | | Chlorates and perchlorates; Bromates and Perbromates; Iodates and periodates. |
| 58 | 28.30 | | Sulphides; polysulphides. |
| 59 | 28.31 | | Dithionites and sulfoxylates |
| 60 | 28.32 | | Sulphites; thiosulphates. |
| 61 | | 2833.10 | Copper sulphate. |
| 62 | 28.34 | | Nitrites; nitrates. |
| 63 | 28.35 | | Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates. |
| 64 | 28.36 | | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate. |
| 65 | 28.37 | | Cyanides, cyanide oxides and complex cyanides. |
| 66 | 28.38 | | Fulminates, cyanates and thiocyanates. |
| 67 | 28.40 | | Borates, peroxoborates (perborates). |
| 68 | | 2841.10 | Sodium dichromate. |
| 69 | | 2841.20 | Potassium dichromate. |
| 70 | 28.44 | | Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products. |
| 71 | 28.45 | | Isotopes other than those of heading No.28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined. |
| 72 | 28.46 | | Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals. |
| 73 | 28.48 | | Phosphides, whether or not chemically defined, excluding Ferro phosphorus. |
| 74 | | 2849.10 | Calcium Carbide. |
| 75 | | 2901.90 | Ethylene, Propylene |
| 76 | 29.02 | | Cyclic Hydrocarbons. |
| 77 | 29.03 | | Halogenated derivatives of Hydrocarbons. |
| 78 | 29.04 | | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated. |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|---------|-------------|-----------------|--|
| 79 | | 2905.10 | Methanol. |
| 80 | | 2905.90 | Di-Ethylene Glycol, Mono Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol. |
| 81 | 29.06 | | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 82 | 29.08 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. |
| 83 | 29.09 | | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 84 | 29.10 | | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 85 | | 2910.00 | Ethylene Oxide. |
| 86 | 29.11 | | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 87 | 29.12 | | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; para-formaldehyde. |
| 88 | 29.13 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No.29.12. |
| 89 | 29.15 | | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 90 | 29.16 | | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 91 | 29.17 | | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives. |
| 92 | 29.18 | | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|---------|-------------|-----------------|---|
| | | | peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 93 | 29.19 | | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 94 | 29.20 | | Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. |
| 95 | 29.21 | | Amine-function compounds. |
| 96 | 29.22 | | Oxygen-function amino-compounds. |
| 97 | 29.23 | | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids. |
| 98 | 29.24 | | Carboxamide-function compounds; amide-function compounds of carbonic acid. |
| 99 | 29.25 | | Carboxamide-function compounds (including saccharin and its salts) and imine-function compounds. |
| 100 | 29.26 | | Nitrile-function compounds. |
| 101 | 29.27 | | Diazo-, Azo- or azoxy-compounds. |
| 102 | 29.28 | | Organic derivatives of hydrazine or of hydroxylamine. |
| 103 | 29.30 | | Organo-sulphur compounds. |
| 104 | 29.31 | | Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their derivatives. |
| 105 | 29.32 | | Heterocyclic compounds with oxygen hetero-atom(s) only. |
| 106 | 29.33 | | Heterocyclic compounds with nitrogen hetero-atom(s) only. |
| 107 | 29.34 | | Nucleic acids and their salts; other heterocyclic compounds. |
| 108 | 29.35 | | Sulphonamides. |
| 109 | 29.38 | | Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives. |
| 110 | 29.39 | | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. |
| 111 | 32.01 | | Tanning extracts of vegetable origin; tannins and |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|----------------|--------------------|------------------------|---|
| | | | their salts, ethers, esters and other derivatives. |
| 112 | 32.02 | | Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning. |
| 113 | 32.03 | | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin as specified in Note 2 to Chapter 32 of the Central Excise Tariff Act, 1985 (Act 5 of 1986). |
| 114 | 32.04 | | Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 2 to Chapter 32 of the Central Excise Tariff Act, 1985 (Act 5 of 1986); synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. |
| 115 | 32.05 | | Colour lakes; preparations based on colour lakes as specified in Note 2 of Chapter 32 of the Central Excise Tariff Act, 1985 (Act 5 of 1986). |
| 116 | | 3207.10 | Glass frit and other glass, in the form of powder, granules or flakes. |
| 117 | 32.11 | | Prepared driers. |
| 118 | | 3215.90 | Printing ink, whether or not concentrated or solid. |
| 119 | 35.01 | | Casein, caseinates and other casein derivatives; casein glues. |
| 120 | 35.07 | | Enzymes; prepared enzymes not elsewhere specified or included in any chapter of the Central Excise Tariff Act, 1985 (Act 5 of 1986). |
| 121 | 38.01 | | Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures. |
| 122 | 38.02 | | Activated carbon; activated natural mineral products; animal black, including spent animal black. |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|----------------|--------------------|------------------------|---|
| 123 | 38.04 | | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03. |
| 124 | 38.06 | | Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums. |
| 125 | 38.07 | | Wood tar; wood tar oils, wood creosote; wood naphtha; vegetable pitch; brewers, pitch and similar preparations based on rosin, resin acids or on vegetable pitch. |
| 126 | 38.09 | | Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included in any chapter of the Central Excise Tariff Act, 1985 (Act 5 of 1986). |
| 127 | 38.12 | | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included in any chapter of the Central Excise Tariff Act, 1985 (Act 5 of 1986); anti-oxidising preparations and other compound stabilizers for rubber or plastics. |
| 128 | 38.14 | | Reducers and blanker wash/roller wash used in the printing industry. |
| 129 | 38.15 | | Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included in any chapter of the Central Excise Tariff Act, 1985 (Act 5 of 1986). |
| 130 | 38.17 | | Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No.27.07 or 29.02. |
| 131 | 38.18 | | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics. |
| 132 | 38.23 | | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. |
| 133 | | 3824.90 | Retarders used in the printing industry. |
| 134 | | 3901.10 | LLDPE/LDPE |
| 135 | | 3901.20 | HDPE |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|----------------|--------------------|------------------------|---|
| 136 | 39.02 | | Polymers of propylene or of other olefins, in primary forms. |
| 137 | | 3904.10 | PVC(Polyvinyl chloride) |
| 138 | 39.06 | | Acrylic polymers in primary forms. |
| 139 | 39.07 | | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. |
| 140 | 39.08 | | Polyamides in primary forms. |
| 141 | 39.09 | | Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes, in primary forms. |
| 142 | 39.10 | | Silicones in primary forms. |
| 143 | 39.11 | | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, poly-sulphones and other products specified in Note 3 to Chapter 39 of the Central Excise Tariff Act, 1985 (Act 5 of 1986), not elsewhere specified or included in any chapter of the said Act, in primary forms. |
| 144 | 39.12 | | Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in any chapter of the Central Excise Tariff Act, 1985 (Act 5 of 1986), in primary forms. |
| 145 | 39.13 | | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included in any chapter of the Central Excise Tariff Act, 1985 (Act 5 of 1986), in primary forms. |
| 146 | 39.14 | | Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms. |
| 147 | 39.19 | | Self adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastic, whether or not in rolls. |
| 148 | | 3920.32 | Flexible plain films. |
| 149 | 39.23 | | Articles for the conveyance or packing of goods, of plastics, namely, boxes, cases, crates, carboys, bottles, sacks and bags, and their stoppers, lids, caps of plastics (but not including insulated |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|----------------|--------------------|------------------------|---|
| | | | ware). |
| 150 | 40.01 | | Natural Rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips. |
| 151 | 40.02 | | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of this heading No.40.01 with any product of heading 40.02, in primary forms or in plates, sheets or strip. |
| 152 | 40.03 | | Reclaimed rubber in primary forms or in plates, sheets or strip. |
| 153 | 40.05 | | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No.40.06. |
| 154 | 47.01 | | Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials. |
| 155 | 48.19 | | Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper and paper board,) whether in assembled or unassembled condition. |
| 156 | 48.21 | | Printed labels of paper and paperboard. |
| 157 | 48.23 | | Self-adhesive tape and printed wrappers of paper used for packing. |
| 158 | | 5402.32, 5402.42. | Partially oriented yarn and textured yarn of polyester and waste thereof. |
| 159 | | 5503.20 | Polyester Staple Fibre and Polyester Staple Fibre Fill. |
| 160 | | 5505.10 | Polyester Staple Fibre waste. |
| 161 | | 6305.10 | Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading No.53.03 of Chapter 53 of the Central Excise Tariff Act, 1985 (Act 5 of 1986). |
| 162 | 70.07 | | Carboys, bottles, jars and phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of such containers, of glass. |

| Sl. No. | Heading No. | Sub-Heading No. | Description |
|----------------|--------------------|------------------------|--|
| 163 | 83.09 | | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. |
| 164 | | 0801.31 | Raw Cashew |

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

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



GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(9)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 23.03.2005.

NOTIFICATION

In exercise of the powers conferred by entry 36 of 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, 2005, the goods mentioned in column (3) of the table below with heading numbers under the Central Excise Tariff Act, 1985 (Act 5 of 1986) mentioned in columns (2), as IT (Information Technology) products, namely.-

Table

| Sl. No. | Heading No. | Description of goods |
|---------|-------------|--|
| (1) | (2) | (3) |
| 1 | 84.69 | Word Processing Machines and Electronic Typewriters |
| 2 | 84.70 | Electronic Calculators |
| 3 | 84.71 | Computer Systems and Peripherals, Electronic Diaries |
| 4 | 84.73 | Parts and accessories (other than covers, carrying cases and the like) of for items (1), (2) and (3) above |
| 5 | 85.01 | DC Micro-motors/Stepper motors of an output not exceeding 37.5 Watts. |
| 6 | 85.03 | Parts of item (5) above. |

| Sl. No. | Heading No. | Description of goods |
|---------|-------------|---|
| (1) | (2) | (3) |
| 7 | 85.04 | Uninterrupted Power Supplies (UPS) and their parts |
| 8 | 85.05 | Permanent magnets and articles intended to become permanent magnets (Ferrites) |
| 9 | 85.17 | Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones. |
| 10 | 85.18 | Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone/Speaker Sets and their parts. |
| 11 | 85.20 | Telephone answering machines. |
| 12 | 85.22 | Parts of Telephone answering machines |
| 13 | 85.23 | Prepared unrecorded media for sound recording or similar recording of other phenomena |
| 14 | 85.24 | IT software on any media |
| 15 | 85.25 | Transmission apparatus other than apparatus for radio broadcasting or television broadcasting; transmission apparatus incorporating reception apparatus; digital still image video cameras |
| 16 | 85.27 | Radio communication receivers: Radio pagers |
| 17 | 85.29 | (i) Aerials, antennas and their parts (ii) Parts of items (15) and (16) above |
| 18 | 85.31 | LCD and LED panels and parts thereof |
| 19 | 85.32 | Electrical capacitors, fixed, variable or adjustable (pre-set) and parts thereof |
| 20 | 85.33 | Electrical resistors (including rheostats and potentiometers), other than heating resistors |
| 21 | 85.34 | Printed circuits |
| 22 | 85.36 | Switches, connectors and relays for up to 5 amps at voltage not exceeding 250 Volts, Electronic fuses. |
| 23 | 85.40 | Data or graphic display tubes other than TV picture tubes, and parts thereof |

| Sl. No. | Heading No. | Description of goods |
|---------|-------------|--|
| (1) | (2) | (3) |
| 24 | 85.41 | Diodes, transistors and similar semi-conductor devices; Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals |
| 25 | 85.42 | Electronic Integrated Circuits and Micro-assemblies |
| 26 | 85.43 | Signal generators and parts thereof |
| 27 | 85.44 | Optical fibre cables |
| 28 | 90.01 | Optical fibres and optical fibre bundles; optical fibre cables |
| 29 | 90.13 | Liquid Crystal Devices, Flat Panel display devices and parts thereof |
| 30 | 90.30 | Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network and Logic analyser and Signal analyser. |

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

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



GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(10)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 23.03.2005.

NOTIFICATION

In exercise of the powers conferred by 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, 2005, the tax payable by a dealer under the said Act on the sale of **Denatured Spirit and Ethyl Alcohol** which have suffered the revised fee under the Karnataka Excise (Excise Duties and Fees) Rules, 1968 as amended by the Karnataka Excise (Excise Duties and Fees) (Amendment) Rules, 2001, subject to the production of Certificate obtained from the concerned authority of the Department of Excise in the form specified below:

“CERTIFICATE

This is to certify that the turnover of Rs..... for the month of relating to sale of Denatured Spirit/Ethyl Alcohol by M/s....., Distillery/Primary Unit/Sugar Factory/Importer with TIN..... relates to stocks which have suffered the revised fee under the Karnataka Excise (Excise Duties and Fees) Rules, 1968 as amended by the Karnataka Excise (Excise Duties and Fees)

(Amendment) Rules, 2001, as verified from their corresponding purchase bills/Excise Permits.

Date:
Place:

Signature and seal of Officer-in-charge of the
Distillery/Primary Unit/Sugar Factory or
Inspector of Excise, Range.”

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

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



GOVERNMENT OF KARNATAKA

NO. FD 91 CSL 2005(3)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated 31.03.2005

NOTIFICATION

In exercise of the powers conferred by 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, 2005 the tax payable by a dealer under the said Act on the sale of the following goods, namely.-

1. Paddy and rice for a period of one year
2. Wheat for a period of one year
3. Pulses for a period of one year
4. Molasses.

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

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



**GOVERNMENT OF KARNATAKA
(DEPARTMENT OF COMMERCIAL TAXES)**

Ad.Com.(I&C)/CTO/CR/4/2005-06

Office of the Commissioner
of Commercial Taxes in
Karnataka, Gandhinagar
Bangalore, Dated 12/04/2005

NOTIFICATION

In exercise of the powers conferred by Rule 157(1)(a) of Karnataka Value Added Tax Rules, 2005, I, Ashok Kumar C.Manoli, Commissioner of Commercial Taxes, Karnataka, Bangalore, do hereby notify that the person-in-charge of a goods vehicle or a boat, ship or similar Vessel shall carry with him in addition to a tax invoice or a bill of sale, a Delivery Note in Form VAT – 505 obtained from the prescribed authority while transporting the following goods:

- | | |
|-------------|------------------------------------|
| 1. Arecanut | 8. Edible oil including Vanaspathi |
| 2. Cardamom | 9. Iron and Steel |
| 3. Cashew | 10. Oil Seeds |
| 4. Coconut | 11. Pepper |
| 5. Coffee | 12. Rubber |
| 6. Copra | 13. Timber |
| 7. Cotton | 14. Rough Granites |

Sd/-
**Commissioner of Commercial Taxes,
Karnataka, Bangalore**



GOVERNMENT OF KARNATAKA

No. FD 56 CSL 2005(1)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 18-04-2005

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act No. 32 of 2004), the Government of Karnataka hereby exempts with effect from the first day of April, 2005, the net tax payable by a new industrial unit under the said Act, on the sale of goods manufactured by it, subject to the following conditions and procedure, namely,-

(1) The industrial unit is eligible for tax exemption on sale of goods manufactured by it, under the notification issued by the Government under the provisions of the Karnataka Sales Tax Act, 1957 (Karnataka Act, 25 of 1957).

(2) The tax exemption extended in this notification shall be limited to the un-availed portion of period and extent of tax exemption extended in the relevant notification and any Government Order and also subject to the overall tax concession originally extended.

(3) The industrial unit shall charge and collect the tax applicable under the said Act, on the sale of goods manufactured by it, and pay the net tax payable along with the return prescribed under the said Act to the jurisdictional authority.

(4) The industrial unit shall be refunded, such net tax paid within thirty five days after the end of the month to which the return relates, if it is furnished within the time specified under Section 35 of the said Act or within fifteen days from the date of filing of the return, if it is filed after the time specified, in the manner prescribed under the said Act by the jurisdictional authority and interest shall be paid for any delay in the refund, as specified under the said Act.

(5) The industrial unit claiming tax exemption under this notification shall not be deemed to have been assessed based on the return filed by him and any refund made shall be subject to assessment requiring production of accounts in support of the return filed.

(6) The tax exemption extended in this notification shall not be available to an industrial on its sale of goods to another industrial unit which is claiming exemption of tax on its purchase in terms of the notification No.FD 56 CSL 2005(3), dated 18-04-2005.

(7) On any claim of deduction of input tax by a registered dealer on his purchase from the industrial unit claiming tax exemption under this notification, on account of any sale in the course of inter-State trade or export outside the country of the goods purchased, the amount refunded to such industrial unit shall be repayable to the extent of input tax claimed by the purchaser.

(8) The unit claiming tax exemption under this notification shall be eligible for input tax rebate as specified under the said Act, while calculating the net tax payable by the industrial unit.

(9) The industrial unit claiming tax exemption under this notification shall file an application before the jurisdictional Joint Commissioner of Commercial Taxes within 30th April, 2005, giving details of the extent and period of tax exemption extended, availed and the balance, the relevant notification under which it was availing the tax exemption and the date from which it intends to claim tax exemption under this notification.

(10) The jurisdictional Joint Commissioner of Commercial Taxes shall issue a Certificate of Entitlement regarding the tax exemption available to the industrial unit under this notification, within ten days from the date of filing of an application by the industrial unit after verification of the claim made.

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

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



GOVERNMENT OF KARNATAKA

No. FD 56 CSL 2005(2)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 18-04-2005.

NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-section (3) of Section 42 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act No. 32 of 2004), the Government of Karnataka hereby defers with effect from the first day of April, 2005, the output tax payable by a new industrial unit under the said Act, on the sale of goods manufactured by it, subject to the following conditions and procedure, namely,-

(1) The industrial unit is eligible for deferment of tax on the sale of goods manufactured by it, under the notification issued by the Government under the provisions of the Karnataka Sales Tax Act, 1957 (Karnataka Act, 25 of 1957).

(2) The deferment of tax extended in this notification shall be limited to the un-availed portion of period and extent of deferment of tax extended in the relevant notification and any Government Order and also subject to the overall tax concession originally extended.

(3) The amount of tax deferred under this notification shall be paid by the industrial unit after the expiry of the period of deferment and in such instalments, as specified in the relevant notification.

(4) The unit claiming deferment of tax under this notification shall be eligible for input tax rebate as specified under the said Act, without any deduction in the output tax payable and on the industrial unit filing the return as specified under the said Act, such input tax rebate except that relating to capital

goods shall be refunded within thirty five days after the end of the month to which the return relates, if it is furnished within the time specified under Section 35 of the said Act or within fifteen days from the date of filing of the return, if it is filed after the time specified, in the manner prescribed under the said Act by the jurisdictional authority and interest shall be paid for any delay in the refund, as specified under the said Act. Input tax relating to capital goods shall be rebated as prescribed in the Karnataka Value Added Tax Rules, 2005.

(5) The industrial unit claiming deferment of tax under this notification shall file an application before the jurisdictional Joint Commissioner of Commercial Taxes within 30th April, 2005, giving details of the extent and period of deferment of tax extended, availed and the balance, the relevant notification under which it was availing the deferment of tax and the date from which it intends to claim deferment of tax under this notification.

(6) The jurisdictional Joint Commissioner of Commercial Taxes shall issue a Certificate of Entitlement regarding the deferment of tax available to the industrial unit under this notification, within ten days from the date of filing of an application by following the procedure of prescribed under the Karnataka Value Added Tax Rules, 2005.

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

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



GOVERNMENT OF KARNATAKA

No. FD 56 CSL 2005(3)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 18-04-2005.

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act No. 32 of 2004), the Government of Karnataka hereby exempts with effect from the first day of April, 2005, the tax payable under the said Act, on the sale of goods to a new industrial unit, subject to the following conditions and procedure, namely,-

(1) The industrial unit is eligible for exemption of tax on purchase of goods by it, under the notification issued by the Government under the provisions of the Karnataka Sales Tax Act, 1957 (Karnataka Act, 25 of 1957).

(2) The exemption of tax extended in this notification shall be on the purchase of goods, which were extended the benefit of exemption and also limited to the un-availed portion of the period and extent of exemption of tax extended, in the relevant notification and any Government Order and also subject to the overall tax concession originally extended.

(3) The industrial unit shall claim refund of tax paid on the goods purchased in the return prescribed under the said Act, submitted to the jurisdictional authority.

(4) The industrial unit shall be refunded by the jurisdictional authority, such tax paid on purchase of such goods within thirty five days after the end of the month to which the return relates if it is furnished within the time specified under Section 35 of the said Act or within fifteen days from the date of filing of the return if it is filed after the time specified, in the manner prescribed under

the said Act and interest shall be paid for any delay in the refund, as specified under the said Act.

(5) The industrial unit claiming tax exemption under this notification shall not be deemed to have been assessed based on the return filed by him and any refund made shall be subject to assessment requiring production of accounts in support of the return filed.

(6) The unit claiming exemption of tax under this notification shall be eligible for input tax rebate as specified under the said Act, while calculating the net tax payable by it without any reduction of the amount of tax refunded.

(7) The industrial unit claiming exemption of tax under this notification shall file an application before the jurisdictional Joint Commissioner of Commercial Taxes within 30th April, 2005, giving details of the extent and period of tax exemption extended, availed and the balance, the relevant notification under which it was availing the tax exemption and the date from which it intends to claim tax exemption under this notification.

(8) The jurisdictional Joint Commissioner of Commercial Taxes shall issue a Certificate of Entitlement regarding the exemption of tax available to the industrial unit under this notification, within ten days from the date of filing of an application by the industrial unit after verification of the claim made.

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

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



GOVERNMENT OF KARNATAKA

No. FD 56 CSL 2005(4)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 18-04-2005.

NOTIFICATION

Whereas, the Government of Karnataka has issued notifications from time to time providing for exemptions from payment of Central Sales Tax on the sales of the goods manufactured by Industrial Units including mega projects which are covered under different Industrial Policies for different periods and these notifications provide for exemption subject to the condition that the aggregate of any tax exemption availed by the units under the notifications issued under the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) together with the quantum of tax exemption availed under the notifications issued under sub-section (5) of the Central Sales Tax Act, 1956 shall not exceed the ceiling mentioned in the notifications issued under the Karnataka Sales Tax Act, 1957.

Whereas, Karnataka Sales Tax Act, 1957 has been replaced by Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) on many of the goods.

Now, therefore, in exercise of the power conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) read with Section 21 of the General Clauses Act, 1897 (Central Act 10 of

1897) and in partial modification of all the notifications issued on the subject, the Government of Karnataka hereby directs that with effect from 1st April, 2005 the quantum tax exemption granted in all such notifications shall be subject to the condition that the aggregate of any tax exemption availed by the units under such notifications together with the quantum of tax exemption availed under any notification issued under the Karnataka Value Added Tax Act, 2003 shall not exceed the ceiling mentioned in the notifications issued under the Karnataka Sales Tax Act, 1957.

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

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



GOVERNMENT OF KARNATAKA

No. FD 56 CSL 2005(5)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 18-04-2005.

NOTIFICATION

Whereas, the Government of Karnataka has issued notifications from time to time providing for deferment of Central Sales Tax payable on the sales of the goods manufactured by Industrial Units including mega projects which are covered under different Industrial Policies for different periods and these notifications provide for deferment subject to the condition that the aggregate of any deferment of tax availed by the units under the notifications issued under the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) together with the quantum of deferment of tax availed under the notifications issued under sub-section (5) of the Central Sales Tax Act, 1956 shall not exceed the ceiling mentioned in the notifications issued under the Karnataka Sales Tax Act, 1957.

Whereas, Karnataka Sales Tax Act, 1957 has been replaced by Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) on many of the goods.

Now, therefore, in exercise of the power conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) read with Section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897) and in partial modification of all the notifications issued on the subject, the Government of Karnataka hereby directs that with effect from 1st April,

2005 the quantum deferment of tax granted in all such notifications shall be subject to the condition that the aggregate of any deferment of tax availed by the units under such notifications together with the quantum of deferment of tax availed under any notification issued under the Karnataka Value Added Tax Act, 2003 shall not exceed the ceiling mentioned in the notifications issued under the Karnataka Sales Tax Act, 1957.

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

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



GOVERNMENT OF KARNATAKA
(DEPARTMENT OF COMMERCIAL TAXES)

Adcom(I&C)/CTO/CR/6/2005-06

Office of the Commissioner
of Commercial Taxes in
Karnataka, Gandhinagar,
Bangalore, Dated: 28.04.2005.

NOTIFICATION.

1. In exercise of the powers conferred under Rule 157(1)(a) of the Karnataka Value Added Tax Rules 2005, I Ashok Kumar C. Manoli, Commissioner of Commercial Taxes, hereby notify that the dealers whose annual turnover exceeds rupees **Fifty lakhs and above** for the year 2003-04 and onwards are permitted to use Delivery note in Form VAT 515 prescribed under section 53(2) of the KVAT Act 1003 (Karnataka Act 32 of 2004).
2. It is also notified that in respect of the following goods use of Delivery note in Form VAT 515 is not permitted.
 1. Cotton
 2. Oilseeds
 3. Arecanut
 4. Rough granites
 5. Iron and steel scrap.
3. This notification partially modifies the notification No.Adcom (I&C)/CTO/CR:4/05-06 dated 12.4.2005, to the extent of permitting the dealers falling under para 1 above to permit use of form 515 instead of form 505. The form 515 can also be used for movement of goods within the limits of revenue district not as a result of sale.

Sd/-
(Ashok Kumar C. Manoli)
Commissioner of Commercial Taxes
Karnataka, Bangalore.



GOVERNMENT OF KARNATAKA

No. FD 197 CSL 2005(1)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30.04.2005.

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 May, 2005, the tax payable by a dealer under the said Act on the sale of the following goods, namely.-

1. Wheat bran.
2. De-oiled cake.
3. Bangles of all material except noble metals.
4. Processed and branded salt.
5. Jaggery.
6. Flour of maize.
7. Maps, charts and globe.
8. Cart driven by animals.
9. Khadi garments including made up articles.
10. Goods taken under Customs bond for re-export after manufacturing or otherwise.

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

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



GOVERNMENT OF KARNATAKA

No. FD 197 CSL 2005(2)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30.04.2005.

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 May, 2005 and up to 31st day of March, 2006, the tax payable by a dealer under the said Act on the sale of **atta, maida and soji** of wheat for a period of one year.

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

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



GOVERNMENT OF KARNATAKA

No. FD 197 CSL 2005(3)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30.04.2005.

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 May, 2005, the tax payable by a dealer under the said Act to **four per cent** on the sale of the following goods, namely.-

1. Cottage cheese.
2. All utensils including pressure cookers and pans except utensils made of precious metals.
3. Candles.
4. Fittings of hose pipes.
5. UHT milk.
6. Arecanut and powder.
7. Plummer blocks, bearing housing, locate rings and covers, adopter withdrawal sleeves, locknut, lock-washer clamps and rolling elements of bearings.
8. Beehive.
9. Biomass briquettes.
10. Buckets made of iron and steel, aluminium, plastic or other materials except precious metals.
11. Medicated ointments manufactured or imported under license granted under the Drugs and Cosmetics Act 1940; light liquid paraffin of IP grade.
12. Diagnostic or laboratory reagents including prepared diagnostic

or laboratory reagents.

13. Candles.
14. Chalk stick.
15. Bio-fertilizers and micro nutrients.
16. Combs.
17. Crucibles.
18. Cups and plates of paper and plastics.
19. Feeding bottle and nipple.
20. Fly ash.
21. Fittings of hand pumps.
22. Handicrafts.
23. Syringes.
24. Medical equipments, devices and implants.
25. Idol made of clay and clay lamps.
26. Kerosene lamps and lanterns, petromax, glass chimney.
27. Khova.
28. Kites.
29. Moulded Plastic footwear, Hawai chappals and their straps.
30. Napa Slabs (Rough flooring stones) and Shahabad stones.
31. Tissue paper.
32. Computer stationery.
33. Processed meat, poultry and fish.
34. Oil Seeds other than declared goods those specified in serial number 20.
35. Rakhi.
36. Wadding gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes.
37. Readymade garments, clothing accessories and other made up textile articles, namely.—
 - (1) Clothing accessories including socks, stockings, gloves, shawls, scarves, mufflers, mantillas, veils, ties, bow-ties, knitted or crocheted.
 - (2) Clothing accessories, not knitted or crocheted, including handkerchiefs,

shawls, scarves, mufflers, mantillas, veils, ties, bow-ties, cravats, gloves and headbands.

(3) Blankets and travelling rugs.

(4) Bed linen, table linen, toilet linen and kitchen linen and other made ups.

(5) Curtains (including drapes) and interior blinds; curtain and bed valances.

(6) Other furnishing articles.

38. Religious pictures not for use as calendar.

39. Sacred thread (janivara).

40. Sand and grits.

41. Spectacles, lenses and frames including attachments, parts and accessories thereof ; contact lens and lens cleaner.

42. Wet dates and Hing (Asafoetida)

43. Sago; tamarind seed and tamarind powder.

44. Tools namely.-

(1) Hand saws; blades for saw of all kinds.

(2) Pliers including cutting pliers.

(3) Hand operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handle.

(4) Drilling, threading or tapping tools.

(5) Planes, chisels, gouges and similar cutting tools for working wood.

(6) Screwdrivers.

(7) Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools including dies for drawing or extruding metal, and rock drilling or earth boring tools.

(8) Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.

45. Toys excluding electronic toys.

46. Writing instruments and writing ink namely.-

(1) Ball point pens.

(2) Felt tipped and other porous-tipped pens and markers.

- (3) Indian ink drawing pens. Fountain pens.
 - (5) Propelling or sliding pencils.
 - (6) Refills for ball point pens, comprising the ball point and the ink reservoir.
 - (7) Pen nibs and nib points.
 - (8) Pencils and crayons with leads encased in a rigid sheath.
 - (9) Pencil leads, black or coloured.
 - (10) Pastels and drawing charcoals other than chalks.
 - (11) Geometry boxes, colour boxes, pencil sharpeners.
 - (12) Writing ink.
47. Synthetic gems and hairpins.
48. Animal Hair.

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

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



GOVERNMENT OF KARNATAKA

No. FD 197 CSL 2005(4)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30.04.2005.

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 May, 2005, the tax payable by a dealer under the said Act to **one per cent** on the sale of **precious** and **semi-precious stones**.

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

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



GOVERNMENT OF KARNATAKA

No. FD 197 CSL 2005(5)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30.04.2005.

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 May, 2005, the tax payable by a dealer under the said Act on the sale of goods by the following **Khadi and Village Industries** recognized by the Khadi and Village Industries Commission or the Karnataka Khadi and Village Industries Board and whose annual sales turnover does not exceed rupees twenty lakhs, namely.-

| | |
|-----|---|
| 1. | Bamboo and Cane Industry |
| 2. | Bee keeping Industry |
| 3. | Gas Plant Industry |
| 4. | Collection of Forest Plants and Fruits of Medicinal purposes |
| 5. | Groundnut with Jaggery Sweets Industry |
| 6. | Cottage Oil Industry (Oil ghanas) |
| 7. | Cottage Manufacture of matches |
| 8. | Hand made paper and hand-made paper products including handmade boards. |
| 9. | Hand-operated and Bullock-driven chakkies |
| 10. | Palmgur |
| 11. | Pottery |

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| 12. | Black smithy excluding manufacture of iron and steel furniture |
| 13. | Carpentry other than manufacture of furniture |
| 14. | Cottage leather industry including tanning bark industry |
| 15. | Fibre Industry |
| 16. | Gur and Khandasari |
| 17. | Soap making, predominantly with non-edible oils |
| 18. | Lime-stone industry |
| 19. | Smithy Industry excluding manufacture of iron and steel furniture |
| 20. | Fruit Processing and Fruit Preservation Industry |
| 21. | Manufacture of household utensils from Aluminium |
| 22. | Katha Manufacturing Industry |
| 23. | Manufacture of shellac |
| 24. | Manufacture of lacquered Wooden Toys and Dolls |
| 25. | Manufacture of Gum and Resin |
| 26. | Manufacture of bricks and tiles. |

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

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



GOVERNMENT OF KARNATAKA

No. FD 197 CSL 2005(6)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30.04.2005.

NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-section (1) of Section 4 read with entry serial number 35 of the Third Schedule of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) and in supersession of Notification No. FD 55 CSL 2005(8), dated 23rd March, 2005, the Government of Karnataka hereby specifies with effect from the first day of May, 2005, 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.-

| Sl.No. | Heading and sub-heading No. | DESCRIPTION |
|--------|-----------------------------|---|
| (1) | (2) | (3) |
| 1 | | Animal including fish fats, oils, crude, refined or purified |
| | 1501.00.00 | (1) pig fats (including lard) and poultry fat other than that of 0209 or 1503 |
| | 1502 | (2) fats of bovine animals, sheep or goats, other than those of heading 1503 |
| | 1503.00.00 | (3) lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared |
| | 1504 | (4) fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified |
| | 1506 | (5) other animal fats and oils and their |

| | | |
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| | | fractions, whether or not refined, but not chemically modified |
| | 1516.10.00 | (6) Animal fats and oils and their fractions |
| 2 | 1520.00.00 | Glycerol, crude, glycerol waters and glycerol lyes |
| 3 | | Vegetable waxes, Bees wax |
| | 1521.10 | (1) Vegetable waxes |
| | 1521.90.10 | (2) Bee waxes |
| | 1521.90.20 | (3) Shellac wax |
| 4 | 1518.00.40 | Animal or vegetable fats boiled, oxidised, dehydrated, etc. |
| 5 | 2207.20.00 | Denatured ethyl alcohol of any strength |
| 6 | 2601 | Iron ores and concentrates, including roasted iron pyrites |
| 7 | 2602 | Manganese ores and concentrates |
| 8 | 2603 | Copper ores and concentrates |
| 9 | 2604 | Nickel ores and concentrates |
| 10 | 2605 | Cobalt ores and concentrates |
| 11 | 2606 | Aluminium ores and concentrates |
| 12 | 2607 | Lead ores and concentrates |
| 13 | 2608 | Zinc ores and concentrates |
| 14 | 2609 | Tin ores and concentrates |
| 15 | 2610 | Chromium ores and concentrates |
| 16 | 2611 | Tungsten ores and concentrates |
| 17 | 2612 | Uranium or thorium ores and concentrates |
| 18 | 2613 | Molybdenum ores and concentrates |
| 19 | 2614 | Titanium ores and concentrates |
| 20 | | Niobium, tantalum, vanadium or zirconium ores and concentrates |
| | 2615.90.90 | (1)Niobium, Tantalum, ores and concentrates |
| | 2615.90.10 | (2)Vanadium ores and concentrates |
| | 2615.10.00 | (3)Zirconium ores and concentrates |
| 21 | 2616 | Precious metal ores and concentrates |
| | 2616.10.00 | (1) Silver ores and concentrates |
| | 2616.90.10 | (2) Gold ores and concentrates |
| 22 | 2617.10.00 | Antimony ores and concentrates |
| 23 | 2618 | Granulated slag (slag sand) from manufacturing of iron or steel |
| 24 | 2707.10.00 | Benzole |
| 25 | 2707.20.00 | Toluole |

| | | |
|----|------------|--|
| 26 | 2707.30.00 | Xylol |
| 27 | 2707.40.00 | Naphthalene |
| 28 | 2707.60.00 | Phenols |
| 29 | 2707.91.00 | Creosole oils |
| 30 | 2712.20 | Normal Paraffin |
| 31 | 2711.14.00 | Butadiene |
| 32 | | Fluorine, chlorine, bromine and iodine. |
| | 2801.30.10 | (1) Fluorine |
| | 2801.10.00 | (2) Chlorine |
| | 2801.30.20 | (3) Bromine |
| | 2801.20.00 | (4) Iodine. |
| 33 | | Sulphur, sublimed or precipitated, colloidal sulphur |
| | 2802.00.10 | (1) Sublimed Sulphur |
| | 2802.00.20 | (2) Precipitated Sulphur |
| | 2802.00.30 | (3) Colloidal Sulphur |
| 34 | | Carbon (carbon blacks & other forms of carbon) |
| | 2803.00.10 | (1) Carbon black |
| | 2803.00.20 | (2) Acetylene black |
| | 2803.00.90 | (3) Other |
| 35 | | Hydrogen, rare gases & other non-metals. |
| | 2804.10.00 | (1) Hydrogen |
| | 2804.21.00 | (2) Argon |
| | 2804.29 | (3) Other rare gases |
| | 2804.30.00 | (4) Nitrogen |
| | 2804.40.90 | (5) Oxygen |
| | 2804.50.10 | (6) Boron |
| | 2804.50.20 | (7) Tellurium |
| | 2804.61.00 | (8) Silicon |
| | 2804.70 | (9) Phosphorus |
| | 2804.80.00 | (10) Arsenic |
| | 2804.90.00 | (11) Selenium |
| 36 | | Alkali or alkaline earth metals |
| | 2805.11.00 | (1) Sodium |
| | 2805.12.00 | (2) Calcium |
| | 2805.19.00 | (3) Other |
| | 2805.40.00 | (4) Mercury |
| | 2805.30.00 | (5) Rare earth metals |
| 37 | 2806.10.00 | Hydrogen chloride (Hydrochloric acid) |
| 38 | 2807.00.10 | Sulphuric acid and anhydrides |

| | | |
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| 39 | | Nitric acid, sulphonitric acids |
| | 2808.00.10 | (1) Nitric acid |
| | 2808.00.20 | (2) Sulphonitric acid |
| 40 | | Diphosphorous pentaoxide, phosphoric acid, etc. |
| | 2809.10.00 | (1) Diphosphorous pentaoxide |
| | 2809.20.10 | (2) phosphoric acid |
| | 2809.20.20 | (3) Polyphosphoric acid |
| 41 | | Oxides of boron, boric acids |
| | 2810.00.10 | (1) Oxides of boron |
| | 2810.00.20 | (2) Boric acids |
| 42 | | Halides and halide oxides of non-metals |
| | 2812.10.10 | (1) Phosgene |
| | 2812.10.20 | (2) phosphorus trichloride |
| | 2812.10.30 | (3) phosphorus oxychloride |
| | 2812.10.40 | (4) sulphur oxychloride, thionyl chloride |
| | 2812.10.50 | (5) silicon tetrachloride |
| | 2812.10.90 | (6) other |
| 43 | | Sulphides of non-metals |
| | 2813.10.00 | (1) carbon disulphide |
| | 2813.90.10 | (2) arsenic disulphide (artificial) |
| | 2813.90.20 | (3) commercial phosphorus trisulphide |
| 44 | 2814.10.00 | Ammonia, anhydrous |
| 45 | | Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) |
| | 2815.11 | (1) Sodium hydroxide (caustic soda) |
| | 2815.20.00 | (2) Potassium hydroxide (caustic potash) |
| 46 | | Hydroxide and peroxide of magnesium. |
| | 2816.10.10 | (1) Magnesium Hydroxide |
| | 2816.10.20 | (2) Magnesium peroxide |
| 47 | 2818.30.00 | Aluminium hydroxide |
| 48 | | Chromium oxides and hydroxides. |
| | 2820.10.00 | (1) Chromium trioxide |
| | 2820.90.00 | (2) Other |
| 49 | | Manganese oxides |
| | 2820.10.00 | (1) Manganese dioxide |
| | 2820.90.00 | (2) Other |
| 50 | | Iron oxides and hydroxides |
| | 2821.10.10 | (1) Iron oxides |
| | 2821.10.20 | (2) Iron hydroxide |
| 51 | | Cobalt oxides and hydroxides |

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| | 2822.00.10 | (1) Cobalt oxides |
| | 2822.00.20 | (2) Cobalt hydroxides |
| 52 | | Titanium oxides. |
| | 2823.00.10 | (1) Titanium dioxide |
| | 2823.00.90 | (2) Other |
| 53 | | Hydrazine & hydroxylamine and their inorganic salts. |
| | 2825.10.10 | (1) Hydrazine, anhydrous |
| | 2825.10.20 | (2) Hydrazine hydrate |
| | 2825.10.30 | (3) Hydrazine sulphate |
| | 2825.10.40 | (4) Hydroxylamine sulphate |
| | 2825.10.90 | (5) other |
| 54 | | Fluorides, fluorosilicates, etc. |
| | 2826.11.10 | (1) Ammonium fluorides |
| | 2826.11.20 | (2) Sodium fluorides |
| | 2826.12.00 | (3) Aluminium fluorides |
| | 2826.19.10 | (4) Magnesium fluorides |
| | 2826.20.10 | (5) Fluorosilicates of sodium |
| | 2826.20.20 | (6) Fluorosilicates of potassium |
| | 2826.90.00 | (7) Other |
| 55 | | Chlorides, chloride oxides |
| | 2827.10.00 | (1) Ammonium chloride |
| | 2827.20.00 | (2) Calcium chloride |
| | 2827.31.00 | (3) Chlorides of Magnesium |
| | 2827.32.00 | (4) Chlorides of Aluminium |
| | 2827.33.00 | (5) Chlorides of Iron |
| | 2827.34.00 | (6) Chlorides of Cobalt |
| | 2827.35.00 | (7) Chlorides of Nickel |
| | 2827.36.00 | (8) Chlorides of Zinc |
| | 2827.39.10 | (9) Mercuric chloride |
| | 2827.39.20 | (10) Mercurous chloride |
| | 2827.39.30 | (11) Strontium chloride |
| | 2827.39.40 | (12) Cuprous chloride |
| | | (13) Chloride oxides and chloride hydroxides of copper |
| | 2827.41.10 | (a) Copper oxychloride |
| | 2827.41.90 | (b) Other |
| 56 | | Chlorates and perchlorates, Bromates etc. |
| | 2829.11.00 | (1) Chlorates of sodium |
| | 2829.19.10 | (2) Barium chlorates |
| | 2829.19.20 | (3) Potassium chlorate |

| | | |
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| | 2829.19.30 | (4) Magnesium chlorate |
| | 2829.19.90 | (5) Other Chlorates |
| | 2829.90.10 | (6) perchlorates |
| | 2829.90.20 | (7) Bromates and perbromates |
| 57 | | Sulphides, Polysulphides. |
| | 2830.10.00 | (1) Sodium sulphides |
| | 2830.20.00 | (2) Zinc sulphides |
| | 2830.30.00 | (3) Cadmium sulphides |
| | 2830.90.10 | (4) Other sulphides |
| | 2830.90.20 | (5) Polysulphides |
| 58 | | Dithionites and sulfoxylates. |
| | 2831.10.10 | (1) Sodium Dithionites |
| | 2831.10.20 | (2) Sodium sulfoxylates. |
| | 2831.90.10 | (3) Other Dithionites |
| | 2831.90.20 | (4) Other sulfoxylates |
| 59 | | Sulphites, thiosulphates |
| | 2832.10.10 | (1) Sodium bi-sulphite |
| | 2832.10.20 | (2) Sodium hydrosulphite |
| | 2832.10.90 | (3) Other sodium sulphites |
| | 2832.20.10 | (4) Potassium metabisulphite |
| | 2832.20.20 | (5) Magnesium sulphite |
| | 2832.30.10 | (6) Sodium thiosulphate |
| | 2832.20.20 | (7) Magnesium thiosulphate |
| | 2832.30.90 | (8) Other thiosulphate |
| 60 | 2833.25.00 | Copper sulphate |
| 61 | | Nitrites, nitrates |
| | 2834.10.10 | (1) Sodium nitrite |
| | 2834.10.90 | (2) Other nitrites |
| | 2834.21.00 | (3) Potassium nitrate |
| | 2834.29.10 | (4) Strontium nitrate |
| | 2834.29.20 | (5) magnesium nitrate |
| | 2834.29.30 | (6) Barium Nitrate |
| | 2834.29.90 | (7) Thorium Nitrate |
| 62 | | Phosphinates, phosphonates, etc. |
| | 2835.10.10 | (1) Calcium hypophosphite |
| | 2835.10.20 | (2) Magnesium hypophosphite |
| 63 | | Carbonates, peroxocarbonates. |
| | 2836.10.00 | (1) Commercial ammonium carbonate and other ammonium carbonates |
| | 2836.20.10 | (2) Disodium carbonate dense |
| | 2836.20.20 | (3) Disodium carbonate light |

| | | |
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| | 2836.20.90 | (4) other disodium carbonate |
| | 2836.30.00 | (5) Sodium hydrogen carbonate (Sodium bicarbonate) |
| | 2836.40.00 | (6) Potassium carbonates |
| | 2836.50.00 | (7) Calcium carbonates |
| | 2836.60.00 | (8) Barium carbonate |
| | 2836.70.00 | (9) Lead carbonate |
| | 2836.91.00 | (10) Lithium carbonates |
| | 2836.92.00 | (11) Strontium carbonate |
| | 2836.99.10 | (12) Percarbonates |
| | 2836.99.20 | (13) Magnesium carbonate |
| | 2836.99.30 | (14) Aluminium bicarbonate |
| 64 | | Cyanides, cyanide oxides. |
| | 2837.11.00 | (1) Sodium cyanide |
| | 2837.19.10 | (2) Potassium cyanide |
| | 2837.19.20 | (3) Double cyanide of potassium and sodium |
| | 2837.20.10 | (4) Ammonium sulphocyanide |
| | 2837.20.20 | (5) Potassium ferricyanide |
| | 2837.20.30 | (6) Potassium ferrocyanide |
| | 2837.20.40 | (7) Sodium ferrocyanide |
| | 2837.20.50 | (8) Sodium nitrophruside |
| | 2837.20.90 | (9) Other comlex cyanides |
| 65 | | Fulminates, cyanates and thiocyanates. |
| | 2838.00.10 | (1) Fulminates |
| | 2838.00.20 | (2) Cyanates |
| | 2838.00.30 | (3) Thiocyanates |
| 66 | | Borates, peroxoborates |
| | 2840.11.00 | (1) Disodium tetraborate, anhydrous |
| | 2840.19.00 | (2) Other disodium tetraborate |
| | 2840.20.10 | (3) Magnesium borates |
| | 2840.30.00 | (4) Peroxoborates |
| 67 | 2841.30.00 | Sodium dichromate. |
| 68 | 2841.50.90 | Potassium dichromate. |
| 69 | | Radioactive chemical elements. |
| | 2844.10.00 | (1) Natural uranium and its compounds |
| | 2844.20.00 | (2) Uranium enriched in U235 and its compounds: Plutonium and its compounds |
| | 2844.30.00 | (3) Uranium depleted in U235 and its compounds; Thorium and its compounds |

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| | 2844.40.00 | (4) Radioactive elements other than those of sub-heading 2844.10, 2844.20 or 2844.30 |
| 70 | | Isotopes and compounds. |
| | 2845.10.00 | (1) Heavy water (deuterium oxide) |
| | 2845.90.10 | (2) Nuclear fuels not elsewhere included or specified |
| 71 | | Compounds, inorganic or organic of rare earth metals. |
| | 2846.10.10 | (1) Cerium oxides |
| | 2846.10.90 | (2) Other cerium compounds |
| | 2846.90.10 | (3) Rare earth oxides not elsewhere included or specified in any Chapter of the Central Excise Tariff Act, 1985(Central Act 5 of 1986) |
| | 2846.90.20 | (4) Rare earth fluorides not elsewhere included or specified in any Chapter of the Central Excise Tariff Act, 1985(Central Act 5 of 1986) |
| | 2846.90.30 | (5) Rare earth chlorides not elsewhere included or specified in any chapter of the Central Excise Tariff Act, 1985(Central Act 5 of 1986) |
| | 2846.90.90 | (6) others |
| 72 | | Phosphides, whether or not chemically defined. |
| | 2848.00.10 | (1) of copper |
| | 2848.00.20 | (2) of Zinc |
| | 2848.00.90 | (3) Other |
| 73 | 2849.10.00 | Calcium carbides. |
| 74 | | Ethylene, Propylene. |
| | 2901.21.00, | (1) Ethylene |
| | 2901.22.00 | (2) Propylene. |
| 75 | | Cyclic Hydrocarbons. |
| | 2902.11.00 | (1) Cyclohexane |
| | 2902.20.00 | (2) Benzenes |
| | 2902.30.00 | (3) Toluene |
| | 2902.41.00 | (4) o-xylene |
| | 2902.42.00 | (5) m-xylene |
| | 2902.43.00 | (6) p-xylene |
| | 2902.44.00 | (7) mixed xylene Isomers |
| | 2902.50.00 | (8) Styrene |

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| | 2902.60.00 | (9) Ethyle Benzene |
| | 2902.70.00 | (10) Cumene |
| | 2902.90.10 | (11) Dipentene |
| | 2902.90.20 | (12) Dephenyl methane |
| | 2902.90.30 | (13) Dodecyclic benzenes (excluding mixed alkylarenes) |
| | 2902.90.40 | (14) Napthalene |
| | 2902.90.50 | (15) Isobutyl benzene |
| 76 | | Halogenated derivatives of Hydrocarbons. |
| | 2903.11.10 | (1)Chloromethane (methyl chloride) |
| | 2903.11.20 | (2)Chloromethane(ethyl chloride) |
| | 2903.12.00 | (3)Dichloromethane(methylene chloride) |
| | 2903.13.00 | (4)Chloroform(trichloromethane) |
| | 2903.14.00 | (5)Carbon tetrachloride(CC14-Tetrachloromethane) |
| | 2903.15.00 | (6)1,2-Dichloroephane(ethylene dichloride) |
| | 2903.19.10 | (7)Tetrachloroethane |
| | 2903.19.20 | (8)Trichloroethane |
| | 2903.21.00 | (9) Vinyl chloride (Chloroethylene) |
| | 2903.22.00 | (10) Trichloroethylene |
| | 2903.23.00 | (11) Tetrachloroethylene (Perchloroethylene) |
| | 2903.30.10 | (12) Flourinated derivatives of acyclic hydrocarbons |
| | 2903.30.20 | (13) Brominated derivatives of acyclic hydrocarbons |
| | 2903.30.30 | (14) Iodinated derivatives of acyclic hydrocarbons |
| | 2903.41.00 | (15) Trichlorofluoromethane |
| | 2903.42.00 | (16) Dichlorodifluoromethane |
| | 2903.43.00 | (17) Trichlorofluoroethane |
| | 2903.44.10 | (18) 1,2 Dichlorotetrafluoroethane |
| | 2903.44.20 | (19) Chloropentafluoroethane |
| | 2903.45.11 | (20) Chlorotrifluoro-methane |
| | 2903.45.12 | (21) Pentachloro fluoroethane |
| | 2903.45.13 | (22) Tetrachlorodi fluoroethane |
| | 2903 45 21 | (23)Heptachlorodi fluoropropane |
| | 2903 45 22 | (24)Hexachlorodi fluoropropane |
| | 2903.45.23 | (25) Pentachlorotri fluoropropane |
| | 2903.45.24 | (26) Tetrachloropetra fluoropropane |
| | 2903.45.25 | (27) Trichloropenta fluoropropane |

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| | 2903.45.26 | (28) Dichlorohexa fluoropropane |
| | 2903.45.27 | (29) Chlorohepta fluoropropane |
| | 2903.46.10 | (30) Bromochlorodifluoro-methane |
| | 2903.46.20 | (31) Bromotrifluoro-methane |
| | 2903.46.30 | (32) Dibromotetra- fluoro-ethanes |
| | 2903.47.00 | (33) Other perhalogenated derivatives with fluorine and chlorine |
| | 2903.49.10 | (34) Halogenated derivatives of methane, ethane, or propene halogenated only with fluorine and chlorine HCFC3 |
| | 2903.51.00 | (35) 1,2,3,4,5,6,-Hexachlorocyclohexane |
| | 2903.61.10 | (36) Chlorobenzene (mono chloro) |
| | 2903.61.20 | (37) Ortho-dichlorobenzene |
| | 2903.61.30 | (38) Para-dichlorobenzene |
| | 2903.62.10 | (39) Hexachloro benzene other than indane |
| | | (40) DDT (Dichloro-diphenyl-trichloroethane) |
| | 2903.62.21 | (a) DDT - Technical 75 Wdp |
| | 2903.62.29 | (b) Other |
| | 2903.69.10 | (41) Chloro-fluorobenzene |
| | 2903.69.20 | (42) Benzal chloride (Benzyl dichloride) |
| | 2903.69.30 | (43) Benzo trichloride |
| | 2903.69.40 | (44) Benzyl Chloride |
| | 2903.69.50 | (45) Parachloro-toluene (4 - Chloromethyl benzene) |
| | 2903.69.60 | (46) Napthalene chlorinated |
| | 2903.69.70 | (47) Chlorofluoro aniline |
| 77 | | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons. |
| | 2904. 10.10 | (1) Benzene sulphonic acid |
| | 2904.10.20 | (2) 1,5 Napthalene disulphonic acid (Armsstrong's Acid) |
| | 2904.10.30 | (3) Napthalene sulphonic acid |
| | 2904.10.40 | (4) Vinyl sulphone |
| | 2904.20.10 | (5) Nitrobenzene |
| | 2904.20.20 | (6) Meta dintrobenzene |
| | 2904.20.30 | (7) Meta nitrotoluene |
| | 2904.20.40 | (8) Ortho nitrotoluene |
| | 2904.20.50 | (9) paranitrotoluene |
| | 2904.20.60 | (10) Dinitrotoluene |
| | 2904.90.10 | (11) 2,5 Dichloronitrobenzene |

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| | 2904.90.20 | (12) Dinitrochlorobenzene |
| | 2904.90.30 | (13) Meta nitrochlorobenzene |
| | 2904.90.40 | (14) Ortho nitrochlorobenzene |
| | 2904.90.50 | (15) Para nitrochlorobenzene |
| | 2904.90.60 | (16) 2-nitro-chlorotoluene |
| | 2904.90.70 | (17) Sodium meta nitrobenzene sulphonate |
| 78 | 2905.11.00 | Methanol |
| 79 | 2905.31.00 | DI-Ethylene Glycol, Mono-Ethylene Glycol |
| 80 | | Cyclic alcohols |
| | 2906.11.00 | (1) Menthol |
| | 2906.12.00 | (2) Cyclohexanol methyl-cyclohexanols and dimethylcyclohexanols |
| | | (3) Sterols and inositols |
| | 2906.13.10 | (a) Cholesterol |
| | 2906.13.90 | (b) Other |
| | 2906.14.00 | (4) Terpeneols |
| | 2906.19.10 | (5) Borneol |
| | 2906.21.00 | (6) Benzyl alcohol |
| | 2906.29.10 | (7) Cinnamic alcohol |
| | 2906.29.20 | (8) Phenylethyl alcohol |
| 81 | | Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols |
| | 2908.10.00 | (1) Derivatives containing only halogen substituents and their salts |
| | 2908.20.10 | (2) Phenol sulphonic acids, Naphthol sulphonic acids |
| | 2908.20.21 | (3) G acid (2-naphthol-6) 8 disulphonic acid |
| | 2908.20.22 | (4) Salts of G acid |
| | 2908.20.23 | (5) Beta naphthol sulphonic acids |
| | 2908.20.24 | (6) Nevile-winter acid (1-naphthol 4 sulphonic acid) |
| | 2908.20.25 | (7) Schaeffer acid (2-Naphthol-6- sulphonic acid) |
| | 2908.20.26 | (8) R acid (2-Naphthol 3, 6 disulphonic acid) and its disodium salt and salt of R acid |
| | 2908.20.27 | (9) Chromotropic acid (1,8-dihydroxynaphthalene 3, 6- disulfonic acid) |
| | 2908.90.10 | (10) Para nitrophenol |
| | 2908.90.20 | (11) Musk xylol |
| 82 | | Ethers, ether-alcohols, ether-phenols etc. |

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| | | (1) Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| | 2909.11.00 | (a) Diethyl ether |
| | 2909.19.00 | (b) Other |
| | 2909.20.00 | (2) Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| | 2909.30.11 | (3) 4-chloro-2 nitro anisole |
| | 2909.30.12 | (4) Ortho nitro anisole |
| | 2909.30.20 | (5) Diphenyl oxide |
| | 2909.30.30 | (6) Musk ambrette |
| | 2909.41.00 | (7) 2,2-Oxyduethanol (diethylene glycol digol) |
| | 2909.42.00 | (8) Monomethyl ethers of ethylene glycol or of diethylene glycol |
| | 2909.43.00 | (9) Monobutyl ethers of ethylene glycol or of diethylene glycol |
| | 2909.44.00 | (10) Other monoalkylethers of ethylene glycol or of diethylene glycol |
| | | (11) Ether phenols, ether alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| | 2909.50.10 | (a) Guaiacol |
| | 2909.50.20 | (b) Isoeugenol |
| | 2909.50.30 | (c) Guaiacol sulphonate |
| | 2909.50.90 | (d) Others |
| | 2909.60.00 | (12) Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives |
| 83 | | Expoxides, epoxyalcohols, epoxyethers. |
| | 2910.20.00 | (1) Methyloxirane (propylene oxide) |
| | 2910.30.00 | (2) 1-chloro-2, 3,-epoxypropane (epychorohydrin) |
| | 2910.90.00 | (3) Others |
| 84 | 2910.10.00 | Ethylene Oxide |
| 85 | | Acetals and hemiacetals. |
| | 2911.00.10 | (1) Acetals and hemiacetals whether or not with other oxygen function |
| | 2911.00.90 | (2) Others |

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| 86 | | Aldehydes whether or not with other oxygen function. |
| | 2912.11.00 | (1) Methanal (formaldehyde) |
| | 2912.12.00 | (2) Ethanal (acetaldehyde) |
| | 2912.13.00 | (3) Butanal (butyraldehyde normal isomer) |
| | 2912.19.10 | (4) Crotonaldehyde |
| | 2912.19.20 | (5) Heptaldehydes (heptanal) |
| | 2912.19.30 | (6) Glyoxal |
| | 2912.21.00 | (7) Benzaldehyde |
| | 2912.29.10 | (8) Cinnamicaldehyde |
| | 2912.29.20 | (9) Phenyl acetaldehyde |
| | 2912.30.00 | (10) Aldehyde-alcohols |
| | 2912.41.00 | (11) Vanillin (4-hydroxy-3-methoxy-benzaldehyde) |
| | 2912.42.00 | (12) Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) |
| | 2912.49.10 | (13) Anisicaldehyde (anisaldehyde) |
| | 2912.49.20 | (14) Heliotropin (piperonyl aldehyde) |
| | 2912.49.30 | (15) Thiacetazone |
| | 2912.49.40 | (16) 3,4,5-trimethoxy-benzaldehyde |
| 87 | | Halogenated, sulphonated, nitrated derivatives of phenols alcohols. |
| | 2913.00.10 | (1) Ortho-chloro-benzaldehyde |
| | 2913.00.90 | (2) Other |
| 88 | | Saturated acyclic monocarboxylic acids. |
| | | (1) Formic acid, its salts and esters |
| | 2915.11.00 | (a) formic acid |
| | 2915.12.10 | (b) Sodium formate |
| | 2915.12.90 | (c) Others |
| | 2915.13.00 | (d) Esters of formic acid |
| | | (2) Acetic acid, its salts and esters |
| | 2915.21.00 | (a) Acetic acid |
| | 2915.22.00 | (b) sodium acetate |
| | 2915.23.00 | (c) cobalt acetate |
| | 2915.29.10 | (d) calcium acetate |
| | 2915.29.20 | (e) manganese acetate |
| | 2915.29.30 | (f) manganese acetate |
| | 2915.31.00 | (g) ethyl acetate |
| | 2915.32.00 | (h) vinyl acetate |
| | 2915.33.30 | (i) n-Butyl acetate |
| | 2915.34.00 | (j) isobutyl acetate |

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| | 2915.35.00 | (k) 2- Ethoxy ethyl acetate |
| | 2915.39.10 | (l) benzyl acetate |
| | 2915.39.20 | (m) bormyl acetate and Iso bormyl acetate |
| | 2915.39.30 | (n) linalyl acetate |
| | 2915.39.40 | (o) methyl acetate |
| | 2915.39.50 | (p)phenyle propyl acetate |
| | 2915.39.60 | (q) ter pinyl acetate |
| | 2915.40.10 | (3) Monochloroacetic acid, their salts and esters |
| | 2915.40.20 | (4) Dichloroacetic acid, their salts and esters |
| | 2915.40.30 | (5) Trichloroacetic acid, their salts and esters |
| | 2915.50.00 | (6) Propionic acid, its salts and esterskG |
| | 2915.60.10 | (7) Butanoic acid, their salts and esters |
| | 2915.60.20 | (8) Pentanoic acids, their salts and esters |
| | 2915.70.10 | (9) Palmitic acid |
| | 2915.70.20 | (10) Stearic acid |
| | 2915.70.30 | (11) Glycerol monostearate |
| | 2915.70.40 | (12) H.C.O Fatty acid(including 12-Hydroxy stearic acid) |
| | 2915.70.50 | (13) D.C.O Fatty acid |
| | 2915.90.10 | (14) Acetyl chloride |
| | 2915.90.20 | (15) Octoic acid(caprylic acid) |
| | 2915.90.30 | (16) Hexoic acid(caproic acid) |
| 89 | | Unsaturated acyclic monocarboxylic acids. |
| | 2916.11.00 | (1) Acrylylic acid and its salts |
| | 2916.12.00 | (2) Butyl acrylate |
| | 2916 13 10 | (3) Methacrylic acid |
| | 2916.14.00 | (4) Salts of methacrylic acid |
| | 2916.15.10 | (5) Oleic acid |
| | 2916 19 10 | (6) Undecylanic acid |
| | 2916.19.20 | (7) Bismuth compounds of unsaturated acyclic monoacids |
| | 2916.19.30 | (8) Potassium compounds of unsaturated acyclic monoacids |
| | 2916.19.40 | (9) Sodium compounds of unsaturated acyclic monoacids |
| | 2916. 19.50 | (10) Esters of unsaturated acyclic monoacids not elsewhere specified |
| | 2916 .19. 60 | (11) Sorbic acid |

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| | 2916.20.00 | (12) Cyclanic, cyclenic or cycloterpenic monocarboxylic acid, their anhydrides, halides, peroxides, peroxyacids and their derivatives |
| | 2916.31.10 | (13) Benzoic acid |
| | 2916.31.20 | (14) Benzyl acetate |
| | 2916.31.30 | (15) Methyl benzoate |
| | 2916.31.40 | (16) Sodium benzoate |
| | 2916.31.50 | (17) Benzocaine (ethylpara-amino benzoate) |
| | 2916.31.60 | (18) Orthochloro benzoic acid |
| | 2916.32.00 | (19) Benzoyl peroxide and benzoyl chloride |
| | 2916.34.00 | (20) Phenylacetic acids and its salts |
| | 2916.35.00 | (21) Esters of phenylacetic acid |
| | 2916.39.10 | (22) Cinnamic acid |
| | 2916.39.20 | (23) Bismuth compounds of aromatic monoacids |
| | 2916.39.30 | (24) Potassium compounds of aromatic acids |
| | 2916.39.40 | (25) Sodium compounds of aromatic monoacids |
| | 2916.39.50 | (26) Esters of aromatic monoacids not elsewhere specified |
| 90 | | Polycarboxylic acids |
| | 2917.11.10 | (1) Oxalic acid |
| | 2917.11.20 | (2) Calcium oxalate |
| | 2917.11.30 | (3) Strontium oxalate |
| | 2917.11.40 | (4) Diethyl oxalate |
| | 2917.12.00 | (5) Adipic acid, its salts and esters |
| | 2917.13.00 | (6) Azelaic acid, sebacic acid, their salt and esters |
| | 2917.14.00 | (7) Maleic anhydride |
| | 2917.19.10 | (8) Maleic acid |
| | 2917.19.20 | (9) Malonic acid |
| | 2917.19.30 | (10) Succinic acid |
| | 2917.19.40 | (11) Ferrous fumarate |
| | 2917.19.50 | (12) Fumaric acid |
| | 2917.19.60 | (13) Itaconic acid |
| | 2917.19.70 | (14) Ethoxy methylene malonate, diethyl malonate |
| | 2917.20.00 | (15) Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, |

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| | | halides, peroxides, peroxacids and their derivatives |
| | 2917.31.00 | (16) Dibutyl orthophthalates |
| | 2917.32.00 | (17) Dioctyl orthophthalates |
| | 2917.33.00 | (18) Dinonyl or didecyl orthophthalates |
| | 2917.34.00 | (19) Other esters of orthophthalatic acids |
| | 2917.35.00 | (20) Phthalic anhydride |
| | 2917.36.00 | (21) Terephthalic acid and its salts |
| | 2917.37.00 | (22) Dimethyl terephthalate |
| | 2917.39.10 | (23) Dibutyl phthalate |
| | 2917.39.20 | (24) Dioctyl phthalate |
| | 2917.39.30 | (25) Phthalic acid |
| | 2917.39.40 | (26) Dimethyl phthalate |
| | 2917.39.50 | (27) Trimellitic anhydride |
| | 2917.39.60 | (28) Isophthalic acid |
| 91 | | Carboxylic acids |
| | 2918.11.10 | (1) Lactic acid |
| | 2918.11.20 | (2) Calcium lactate |
| | 2918.12.00 | (3) Tartaric acid |
| | 2918.14.00 | (4) Citric acid |
| | 2918.16.10 | (5) Calcium gluconate |
| | 2918.16.20 | (6) Ferrous gluconate |
| | 2918.21.10 | (7) Salicylic acid |
| | 2918.22.00 | (8) O-Acetylsalicylic acid |
| | 2918.29.10 | (9) Galic acid |
| | 2918.29.20 | (10) Beta hydroxy naphthoic acid |
| | 2918.29.30 | (11) Propyl gallate |
| | 2918.30.10 | (12) Levulinic acid |
| | 2918.30.30 | (13) Nalidixic acid |
| 92 | | Phosphoric ester and their salts. |
| | 2919.00.10 | (1) Glycerophosphoric acid |
| | 2919.00.20 | (2) Calcium glycerophosphate |
| | 2919.00.30 | (3) Iron glycerophosphate |
| | 2919.00.40 | (4) Sodium glycerophosphate |
| | 2919.00.90 | (5) Tricresylphosphate |
| | 2919.00.90 | (6) Other |
| 93 | | Esters of other inorganic acids. |
| | 2920.10.10 | (1) Thiophosphoric esters(phosphorothioates) |
| | 2920.90.10 | (2) Diethyl sulphate |
| | 2920.90.20 | (3) Dimethyl sulphate |

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| | 2920.90.30 | (4) Tris (2, 3 Di-Bromopropyl) phosphate |
| | 2920.90.90 | (5) Other |
| 94 | | Amine-function compounds. |
| | 2921.11.10 | (1) Dimethyl formide |
| | 2921.12.10 | (2) Diethylamine and its salts |
| | 2921.21.10 | (3) Ethylenediamine and its salts |
| | 2921.22.00 | (4) Hexamethylene and its salts |
| | 2921.29.10 | (5) Hexamethylene tetramine(hexamine) not put up as fuel or medicament |
| | 2921.29.10 | (6) Trimethylene triniframine |
| | 2921.30.10 | (7) Cyclohexylamine |
| | 2921.41.10 | (8) Aniline |
| | 2921.41.20 | (9) Aniline hydrochloride |
| | 2921.42.11 | (10) Para chloroaniline |
| | 2921.42.12 | (11) Ortho chloro paranitroaniline |
| | 2921.42.13 | (12) Dichloroaniline |
| | 2921.42.14 | (13) 2-6- dichloro paranitroaniline |
| | 2921.42.15 | (14) 2-4-5 trichloroaniline |
| | 2921.42.21 | (15) Benzyl ethyl aniline |
| | 2921.42.22 | (16) Diethylaniline |
| | 2921.42.23 | (17) Dimethylaniline |
| | 2921.42.24 | (18) Ethyl aniline |
| | 2921.42.25 | (19) Meta nitroaniline |
| | 2921.42.26 | (20) Para nitroaniline |
| | 2921.42.31 | (21) 2-Amino 3- 5 Xylene sylphonic acid |
| | 2921.42.32 | (22) Benzyle ethyl aniline sulphonic acid |
| | 2921.42.33 | (23) Metanillic acid (Meta amino benzene sulphonic acid) |
| | 2921.42.34 | (24) Sulphanillic acid (Para amino-benzene sulphonic acid para aniline sulphonic acid) |
| | 2921.42.35 | (25) Ethyl hydroxy ethylaniline |
| | 2921.42.36 | (26) Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline) |
| | 2921.43.10 | (27) Deethyl toluidine |
| | 2921.43.20 | (28) Dimethyl toluidine |
| | 2921.43.30 | (29) Ortho toluidine |
| | 2921.43.40 | (30) Meta toluidine |
| | 2921.43.50 | (31) Para toluidine |
| | 2921.43.60 | (32) 2-Chloro - 5 - toluidine-4-sulphonic acid |
| | 2921.43.70 | (33) 2-Chloro - 4 - toluidine-5-sulphonic |

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| | acid (Sodium salt) |
| 2921.43.80 | (34) 4-toludine-3-sulphonic acid |
| 2921.44.10 | (35) Diphenylamine |
| 2921.45.11 | (36) Alpha naphthylamine |
| 2921.45.12 | (37) Phenyl alpha naphthylamine |
| 2921.45.13 | (38) Phenyl beta naphthylamine |
| 2921.45.14 | (39) Amino F-acid |
| 2921.45.15 | (40) Aminolinel-R-acid |
| 2921.45.16 | (41) Sodium Naphthionate |
| 2921.45.21 | (42) Bronner's acid (2-naphthylamine-6-sulphonic acid) |
| 2921.45.22 | (43) Cleve's acid (1-naphthylamine-6-sulphonic acid) |
| 2921.45.23 | (44) Epsilon acid (1-naphthylamine-3, 8-disulphonic acid) |
| 2921.45.24 | (45) Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid) |
| 2921.45.25 | (46) Laurent's acid (1-naphthylamine-5-sulphonic acid) |
| 2921.45.26 | (47) Tobias acid (2-naphthylamine-1-sulphonic acid) |
| 2921.45.31 | (48) Naphthionic acid (1-naphthylamine-4-sulphonic acid) |
| 2921.45.32 | (49) Para tolyl peri acid (Para tolyl-1-naphthylamine-8-sulphonic acid) |
| 2921.45.33 | (50) Phenyl peri acid (Phenyl-1-naphthylamine-8-sulphonic acid) |
| 2921.46.00 | (51) Amfetamine (INN), benzfetamine-Dexamfetamine (INN), etilamfetamine (INN), Fencamfamin(INN), Lefetamine (INN), Levamfet amine (INN), Mefenorex (INN) and Phentermine (INN); salts thereof |
| 2921.49.10 | (52) Xylidine |
| 2921.51.10 | (53) O-phenylenediamine |
| 2921.51.20 | (54) M-phenylenediamine (m-diaminobenzene) |
| 2921.51.30 | (55) P-phenylenediamine |
| 2921.51.40 | (56) O- diaminotoluene |
| 2921.51.50 | (57) M- diaminotoluene |
| 2921.51.60 | (58) P- diaminotoluene |
| 2921.51.70 | (59) Para-amino acetanilide |

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| | 2921.51.80 | (60) Meta toluylene diamine |
| | 2921.59.10 | (61) Benzidine |
| | 2921.59.20 | (62) Benzidine dihydrochloride |
| | 2921.59.30 | (63) 3,3 dichlorobenzidine dihydrochloride, sulphide |
| 95 | | Oxygen - function amino-compounds. |
| | 2922.11.00 | (1) Monoethanolamine and its salts |
| | 2922.12.00 | (2) Diethanolamine and its salts |
| | 2922.13.00 | (3) Triethanolamine and its salts |
| | 2922.14.00 | (4) Textropropoxyphene (INN) and its salts |
| | 2922.21.10 | (5) Amino-g-acid |
| | 2922.21.20 | (6) Amino-j-acid |
| | 2922.21.30 | (7) 1-amino-2-naphthol-4-sulphonic acid |
| | 2922.21.40 | (8) Gamma acid |
| | 2922.21.50 | (9) J acid (2-amino-5-naphthol-7 sulphonic acid) |
| | 2922.21.60 | (10) H-acid |
| | 2922.21.70 | (11) Ortho penyl sulphonyl H-acid |
| | 2922.21.80 | (12) Chicago acid |
| | 2922.22.10 | (13) Ortho anisidines |
| | 2922.22.20 | (14) Para anisidines |
| | 2922.22.30 | (15) Ortho phenetidine (2-aminophenitole) |
| | 2922.22.11 | (16) 2-amini 4-nitrophenol |
| | 2922.29.12 | (17) Meta aminophenol |
| | 2922.29.13 | (18) Para aminophenol |
| | 2922.29.14 | (19) Meta diethyl amino-phenol |
| | 2922.29.21 | (20) 2-amino-1-phenol-4-sulphonic acid |
| | 2922.29.22 | (21) 6-nitro-O-aminophenol-4-sulphonic acid |
| | 2922.29.23 | (22) Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid) |
| | 2922.29.24 | (23) Phenyl J acid (phenyl-2-amino-8-naphthol-7-sulphonic acid) |
| | 2922.29.25 | (24) S acid, peri acid (1-amino-8naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid) |
| | 2922.29.26 | (25) Meta-phenylene diamine-4-sulphonic acid |
| | 2922.29.31 | (26) N-methyl-para-aminophenol sulphate (motol) |
| | 2922.29.32 | (27) 2,5 dimethoxy aniline |

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| | 2922.29.33 | (28) Para acetyl aminophenol (Paracetamol) |
| | 2922.29.34 | (29) Para cresidine |
| | 2922.29.35 | (30) Picramic acid (T-grade) |
| | 2922.31.00 | (31) Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof |
| | 2922.41.00 | (32) Lysine and its esters; salts thereof |
| | 2922.42.10 | (33) Glutamic acid |
| | 2922.42.20 | (34) Monosodium glutamate (aginamoto) |
| | 2922.43.00 | (35) Anthranilic acid and its salts |
| | 2922.44.00 | (36) Tilidine (INN) and its salts |
| | 2922.49.10 | (37) Amino acetic acid (glycine) |
| | 2922.49.20 | (38) N methyl taurine |
| | 2922.50.11 | (39) Para-amino-salicylic acid |
| | 2922.50.12 | (40) Methyl anthranilate |
| | 2922.50.13 | (41) Procaine hydrochloride |
| | 2922.50.14 | (42) Amino anisic acid anilide |
| | 2922.50.15 | (43) L-tyrosine (p-hydroxyphenylamine) |
| | 2922.50.21 | (44) Frusemide |
| | 2922.50.22 | (45) Aminodial |
| | 2922.50.23 | (46) N-acetyl anthranilic acid |
| | 2922.50.24 | (47) Domperidone |
| 96 | | Quaternary ammonium salts and hydroxides. |
| | 2923.10.00 | (1) Choline and its salts |
| 97 | | Carboxamide-function compounds. |
| | 2924.11.00 | (1) Meprobamate (INN) |
| | 2924.21.10 | (2) Diethyl diphenyl urea |
| | 2924.21.20 | (3) Dimethyl diphenyl urea (zentralin) |
| | 2924.31.20 | (4) Parachloro benzene sulphonyl urea |
| | 2924.23.00 | (5) 2- Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts |
| | 2924.24.00 | (6) Ethinamate (INN) |
| | 2924.29.10 | (7) Acetanilide |
| | 2924.29.20 | (8) Aceto acetanilide |
| | 2924.29.30 | (9) Aceto acetic ortho chloroanalide |
| | 2924.29.40 | (10) Aceto acetic para chloroanalide |
| | 2924.29.50 | (11) Phenyl acetamide |
| | 2924.29.60 | (12) Pyrazinamide (Pyrazin carboxamide) |
| 98 | | Carboxamide-function compounds including saccharin and its salts. |
| | 2925.11.00 | (1) Saccharine and its salts |

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| | 2925.12.00 | (2) Glutethimide (INN) |
| | 2925.20.10 | (3) Guanidine nitrate |
| 99 | | Nitrile-function compounds. |
| | 2926.10.00 | (1) Acrylonitrile |
| | 2926.20.00 | (2) 1- cyanoguanidine (dicyandiamide) |
| | 2926.30.00 | (3) Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethylamino-4, 4-diphenylbutane) |
| 100 | | Diazo-, Azo- or azoxy-compounds. |
| | 2927.00.10 | (1) Para amino-azo benzene |
| | 2927.00.90 | (2) Other diazo- azo- or azoxy compounds |
| 101 | | Organic derivatives of hydrazine or of hydroxylamine. |
| | 2928.00.10 | (1) Isoniazid |
| | 2928.00.90 | (2) Other |
| 102 | | Organo-sulphur compounds. |
| | 2930.10.00 | (1) Dithiocarbonates (xanthates) |
| | 2930.20.00 | (2) Thiocarbamates and dithiocarbonates |
| | 2930.30.00 | (3) Thiuram mono-, di-or tetrasulphides |
| | 2930.40.00 | (4) Methionine |
| | 2930.90.10 | (5) Thiourea (sulphourea) |
| | 2930.90.20 | (6) Calcium salts of methionine |
| | 2930.90.30 | (7) Thio sulphonic acid |
| | 2930.90.40 | (8) L-cystine (alpha-amino beta-thio-prophionic acid) - sulphur containing amino acid |
| | 2930.90.50 | (9) Sulphonic acid |
| | 2930.90.60 | (10) Sulphoxide |
| | 2930.90.70 | (11) Mercaptan |
| | 2930.90.80 | (12) Allyl isothiocyanate |
| 103 | **** | Ethylene Diamine Tetra Acetic Acid. |
| 104 | | Heterocyclic compounds with oxygen heteroatom(s) only. |
| | 2932.11.00 | (1) Tetrahydrofuran |
| | 2932.12.00 | (2) 2- Furaldehyde (Furfuraldehyde) |
| | 2932.13.00 | (3) Furfuryl alcohols and tetrahydrofurfuryl alcohol |
| | 2932.19.10 | (4) Hydroxy-3-dibenzfuren carboxylic acid |
| | 2932.21 | (5) Coumarin, methyl coumarins and ethyl coumarins |
| | 2932.29.10 | (6) Phenolphthalein |

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| | 2932.91.00 | (7) Isosafrole |
| | 2932.92.00 | (8) 1-(1, 3-Benzodioxol-5-yl) propan-2-one |
| | 2932.93.00 | (9) Piperonal |
| | 2932.94.00 | (10) Safrole |
| | 2932.95.00 | (11) Tetrahydrocannabinols (all isomers) |
| 105 | | Heterocyclic compounds with nitrogen heteroatom(s) only. |
| | 2933.11.00 | (1) Phenazone (antipyrin) and its derivatives |
| | 2933.19.10 | (2) 3-carboxy (para-sulphophenyl) 5 pyrazolone |
| | 2933.19.20 | (3) 1(2:5 dichloro-4-sulphophenyl) - 3-methyl- 5-pyrazolone |
| | 2933.19.30 | (4) 3-methyl-1 (4-sulpho-O-toluyl-5-pyrazolone) |
| | 2933.19.40 | (5) Phenyl-methyl pyrazolone |
| | 2933.19.50 | (6) 1-phenyl-5-pyrazolone- 3- carboxylic acid ethylester |
| | 2933.19.60 | (7) 1-(m-sulphophenyl) -3-pyrazolone |
| | 2933.19.70 | (8) Analgin |
| | 2933.19.80 | (9) Oxphenbutazone |
| | 2933.21.00 | (10) Hydantoin and its derivatives |
| | 2933.29.10 | (11) Tinidazole |
| | 2933.29.20 | (12) Metronidazole metronidazole/benzoate |
| | 2933.29.30 | (13) Mebendazole |
| | 2933.29.40 | (14) Dimetridazole |
| | 2933.29.50 | (15) Albendazole |
| | 2933.31.00 | (16) Pyradine |
| | 2933.32.00 | (17) Piperidine and its salts |
| | 2933.33.00 | (18) Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) inermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof |
| | 2933.39.11 | (19) Amino pyridine |

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| | 2933.39.12 | (20) Alpha picoline (2-methyl pyridine) |
| | 2933.39.13 | (21) Gamma picoline (4-methyl pyridine) |
| | 2933.39.14 | (22) Chlorpheniramine maleate |
| | 2933.39.15 | (23) Diphenoxylate hydrochloride |
| | 2933.39.16 | (24) Beta picoline (3-methyl pyridine) |
| | 2933.39.17 | (25) Morpholine |
| | 2933.39.18 | (26) Lutidine(Dimethyl pyridine) |
| | 2933.39.20 | (27) Piperidine and its derivatives |
| | 2933.41.00 | (28) Levorphanol(INN) and its salts |
| | 2933.52.00 | (29) Malonylurea (barbituric acid) and its salts |
| | 2933.53.00 | (30) Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), secbutobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof |
| | 2933.54.00 | (31) Other derivatives of malonylurea (barbituric acid); salts thereof |
| | 2933.55.00 | (32) Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof |
| | 2933.59.10 | (33) Aminophylline (cordophyllin) |
| | 2933.59.20 | (34) Trimethoprim |
| | 2933.59.30 | (35) Diethyl carbanazine citrate |
| | 2933.59.40 | (36) 1- Amino-4 Methyl Piperazine |
| | 2933.61.00 | (37) Melamine |
| | 2933.69.10 | (38) Cynuric acid and its salts |
| | 2933.71.00 | (39) 6- Hexanelactam (Epsilon Caprolactam) |
| | 2933.72.00 | (40) Clobazam (INN) and methyprylon (INN) |
| | 2933.79.00 | (41) Other lactams |
| | 2933.91.00 | (42) Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, declorazepam (INN), diazepam (INN), estazolam (INN), ethylloflazepae (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), |

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| | | lormetazepam (INN), mazindol (INN), medazepam (INN), medazolam (INN), nimetazepam (INN), nitrazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof |
| 106 | | Nucleic acids and their salts. |
| | 2934.10.00 | (1) Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure |
| | 2934.20.00 | (2) Compounds containing in the structure a benzothiazole ring system (whether or not hydrogenated), not further fused |
| | 2934.30.00 | (3) Compounds containing in the structure a phenothiazole ring system (whether or not hydrogenated), not further fused |
| | 2934.91.00 | (4) Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof |
| 107 | | Sulphonamides |
| | 2935.00.11 | (1) Sulphamethoxazole |
| | 2935.00.12 | (2) Sulphafurazole |
| | 2935.00.13 | (3) Sulphadiazine |
| | 2935.00.14 | (4) Sulphadimidine |
| | 2935.00.15 | (5) Sulphacetamide |
| | 2935.00.21 | (6) Sulphamethoxy pyridarine |
| | 2935.00.22 | (7) Sulphamethiazole |
| | 2935.00.23 | (8) Sulphamoxole |
| | 2935.00.24 | (9) Sulphamide |
| | 2935.00.90 | (10) Other sulphonamides |
| 108 | | Glycosides, natural or reproduced by synthesis and their salts |
| | 2938.10.10 | (1) Rutoside (rutin) and its derivatives |
| | 2938.90.10 | (2) Digoxin |
| | 2938.90.20 | (3) Digitalis glycosides |
| 109 | | Vegetable alkaloids, natural or reproduced |

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| | | by synthesis and their salts |
| | 2939.11.00 | (1) Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN), and thebaine; salts thereof |
| | 2939.21.10 | (2) Quinine alkaloides |
| | 2939.21.20 | (3) Quinine hydrochloride |
| | 2939.21.30 | (4) Quinine sulphate |
| | 2939.21.40 | (5) Chloroquine phosphate |
| | 2939.30.00 | (6) Caffeine and its salts |
| | 2939.41.10 | (7) Ephedrine alkaloides |
| | 2939.41.20 | (8) Ephedrine hydrochloride |
| | 2939.42.00 | (9) Pseudoephedrine (INN) and its salts |
| | 2939.43.00 | (10) Cathine (INN) and its salts |
| | 2939.51.00 | (11) Fenetyline (INN) and its salts |
| | 2939.61.10 | (12) Ergometrine (INN) and its salts |
| | 2939.62.10 | (13) Ergotamine (INN) and its salts |
| | 2939.63.00 | (14) Lysergic acid and its salts |
| | 2939.91.00 | (15) Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamineecemate; salts, esters and other derivatives thereof |
| 110 | 2940 | Sugars, Chemically pure, other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers, sugar acetals and sugar esters and their salts |
| 111 | | Tanning extracts of vegetable origin. |
| | 3201.10.00 | (1) Quebracho extract |
| | 3201.20.00 | (2) Wattle extract |
| | 3201.90.10 | (3) Gambier extracts |
| | 3201.90.20 | (4) Myrobalan fruit extract |
| | 3201.90.30 | (5) Gallotanic acid (Tannin digalic acid) |
| 112 | 3202.10.00 | Synthetic organic tanning substances. |
| 113 | | Colouring matter of vegetable or animal origin. |
| | 3203.00.10 | (1) Cutch (catechu) extracts |
| | 3203.00.20 | (2) Food colours other than synthetic |

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| | 3203.00.30 | (3) Lac-dye |
| | 3203.00.40 | (4) Natural indigo |
| 114 | | Synthetic organic colouring matter. |
| | | (1) Disperse dyes and preparations based thereon |
| | 3204.11.11 | (a) Disperse yellow 13 (duranol brill yellow 6 G) |
| | 3204.11.21 | (b) Disperse orange 11 (Duranol orange G) |
| | 3204.11.31 | (c) Disperse red 3 (serisol fast pink B) |
| | 3204.11.32 | (d) Disperse red 4 (celliton fast pink RF) |
| | 3204.11.33 | (e) Disperse red 9 (duranol red GN) |
| | 3204.11.41 | (f) Disperse violet 1 (duranol violet 2R) |
| | 3204.11.42 | (g) Disperse violet 4 (duranol brill violet B) |
| | 3204.11.43 | (h) Disperse violet 8 (duranol brill violet BR) |
| | 3204.11.51 | (i) Disperse blue 1 (duranol brill blue CB) |
| | 3204.11.52 | (j) Disperse blue 3 (duranol brill blue BBN) |
| | 3204.11.53 | (k) Disperse blue 5 (celliton fast blue FFB) |
| | 3204.11.54 | (l) Disperse blue 6 (celliton fast blue FFG) |
| | 3204.11.55 | (m) Disperse blue 14 (duranol brill blue G) |
| | 3204.11.56 | (n) Disperse blue 24 (duranol blue 2G) |
| | 3204.11.91 | (o) Disperse greens |
| | 3204.11.92 | (p) Disperse browns |
| | 3204.11.93 | (q) Disperse blacks |
| | 3204.11.94 | (r) Disperse brown mixtures |
| | 3204.11.95 | (s) Disperse grey mixtures |
| | 3204.11.96 | (t) Disperse black mixtures |
| | | (2) Azo dyes: |
| | 3204.12.11 | (a) Acid yellows |
| | 3204.12.12 | (b) Acid oranges |
| | 3204.12.13 | (c) Acid reds |
| | 3204.12.14 | (d) Acid violets |
| | 3204.12.15 | (e) Acid Blues |

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| 3204.12.16 | (f) Acid Greens |
| 3204.12.17 | (g) Acid Brown |
| 3204.12.18 | (h) Acid Blacks |
| 3204.12.19 | (I) Other azo dyes |
| | (3) Acid Greens (non-azo) |
| 3204.12.21 | (a) Acid green 17 (solacet fast green 2 G) |
| 3204.12.22 | (b) Acid green 27 (carbolan green G) |
| 3204.12.23 | (c) Acid green 28 (carbolan brill green 5G) |
| 3204.12.24 | (d) Acid green 38 (alizarine cyanine green 3G) |
| 3204.12.25 | (e) Acid green 44 (alizarine cyanine green GWA) |
| 3204.12.29 | (f) Other acid green (non-azo) |
| | (4) Acid Black (non-azo) |
| 3204.12.31 | (a) Acid black 2 (nigrosine) |
| 3204.12.32 | (b) Acid black 48 (coomasie fast grey 3G) |
| 3204.12.39 | (c) Other acid black (non-azo) |
| | (5) Acid Blues 2, 14, 23, 25, 45, 51, 52 & 78 (non-azo) |
| 3204.12.41 | (a) Acid blue 2 (alizarine brill blue PFN) |
| 3204.12.42 | (b) Acid blue 14 (solacet fast blue 4 Gl) |
| 3204.12.43 | (c) Acid blue 23 (alizarin light blue 4 Gl) |
| 3204.12.44 | (d) Acid blue 25 (solway ultra blue B) |
| 3204.12.45 | (e) Acid blue 45 (solway blue RN) |
| 3204.12.46 | (f) Acid blue 51 (alizarine sky blue FFB) |
| 3204.12.47 | (g) Acid blue 52 (alizarine light-5GL) |
| 3204.12.48 | (h) Acid blue 78 (solway sky blue B) |
| | (6) Acid Blues 93, 112, 127, 138, 140 and others (non-azo) |
| 3204.12.51 | (a) Acid blue 93 (ink blue) |
| 3204.12.52 | (b) Acid blue 112 (coomasie ultra sky SE) |
| 3204.12.53 | (c) Acid blue 127 (Brill alizarine milling blue G) |
| 3204.12.54 | (d) Acid blue 138 (carbolan blue B) |

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| 3204.12.55 | (e) Acid blue 140 (carbolan brill blue 2R) |
| | (7) Mordant dyes |
| 3204.12.61 | (a) Yellows |
| 3204.12.62 | (b) Oranges |
| 3204.12.63 | (c) Violets |
| 3204.12.64 | (d) Blues |
| 3204.12.65 | (e) Greens |
| 3204.12.66 | (f) Browns |
| 3204.12.67 | (g) Blacks |
| 3204.12.68 | (h) Red II (Alinarine Red) |
| 3204.12.69 | (I) Other mordant dyes |
| | (8) Other non-azo acid dyes |
| 3204.12.91 | (a) Acid yellows |
| 3204.12.92 | (b) Acid Oranges |
| 3204.12.93 | (c) Acid Red |
| 3204.12.94 | (d) Acid Violets |
| 3204.12.95 | (e) Acid Browns |
| 3204.12.99 | (f) Other |
| | (9) Basic dyes and preparations based thereon |
| 3204.13.10 | (a) Basic azo dyes |
| | (b) Basic yellow (non-azo) |
| 3204.13.21 | (I) Yellow 2 (auramine O) |
| 3204.13.29 | (ii) Others |
| | (c) Basic Red (non-azo) |
| 3204.13.31 | (I) Red 1 (rhodamine 6G) |
| 3204.13.39 | (ii) Other |
| | (d) Basic Violet (non-azo) |
| 3204.13.41 | (I) Violet 1 (methyl violet) |
| 3204.13.42 | (ii) Violet 10 (rhodamine B) |
| 3204.13.43 | (iii) Violet 14 (magenta) |
| 3204.13.49 | (iv) Other |
| | (e) Basic Blue (non-azo) |
| 3204.13.51 | (I) Blue 9 (methylene blue) |
| 3204.13.52 | (ii) Blue 16 (victoria blue B) |
| 3204.13.59 | (iii) Other |
| | (f) Basic Green (non-azo) |
| 3204.13.61 | (I) Green 4 (malachite green) |
| 3204.13.69 | (ii) Other |
| | (g) Other non-azo basic dyes |

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| | 3204.13.91 | (I) Basic Oranges |
| | 3204.13.92 | (ii) Basic Browns |
| | 3204.13.93 | (iii) Basic Black |
| | 3204.13.99 | (iv) Other |
| | | (10) Direct dyes and preparations based thereon |
| | | (a) Direct Yellow (azo) |
| | 3204.14.11 | (i) Yellow 12 (chrysophenine G) |
| | 3204.14.19 | (ii) Other |
| | | (b) Direct Red (azo) |
| | 3204.14.21 | (i) Congo red |
| | 3204.14.29 | (ii) Other |
| | | (c) Direct Blue (azo) |
| | 3204.14.31 | (i) Blue 1 (sky blue FF) |
| | 3204.14.39 | (ii) Other |
| | 3204.14.40 | (d) Direct Oranges (azo) |
| | 3204.14.50 | (e) Direct greens (azo) |
| | 3204.14.60 | (f) Direct browns (azo) |
| | 3204.14.70 | (g) Direct blacks (azo) |
| | | (h) Direct Dyes (non-azo) |
| | 3204.14.81 | (I) Yellow |
| | 3204.14.82 | (ii) Orange |
| | 3204.14.83 | (iii) Red |
| | 3204.14.84 | (iv) Violets |
| | 3204.14.85 | (v) Blues |
| | 3204.14.86 | (vi) Greens |
| | 3204.14.87 | (vii) Browns |
| | 3204.14.88 | (viii) Blacks |
| | 3204.14.89 | (ix) Other direct dyes (non-azo) |
| | | (11) Vat dyes (including those usable in that state as pigments) and preparations based thereon |
| | | (a) Vat Yellow |
| | 3204.15.11 | (I) Vat Yellow:(GC) |
| | 3204.15.12 | (ii) Vat yellow 4 (indanthrene) golden yellow GK) |
| | 3204.15.19 | (iii) Others |
| | | (b) Vat Orange |
| | 3204. 15.21 | (I) Vat orange 3 (brill orange RK) |
| | 3204.15.22 | (ii) Vat orange 15 (golden orange 3G) |

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| 3204.15.29 | (iii) Other |
| | (c) Vat Red |
| 3204.15.31 | (I) Vat Red (brill pink) |
| 3204.15.39 | (ii) Other |
| | (d) Vat Violet: |
| 3204.15.41 | (I) Vat Violet 1 (Brill violet 2R) |
| 3204.15.42 | (ii) Vat Violet 3 (Magenta B) |
| 3204.15.49 | (iii) Other |
| | (e) Vat Blue |
| 3204.15.51 | (I) Vat blue 1 (synthetic indigo) |
| 3204.15.52 | (ii) Vat blue 4 |
| 3204.15.53 | (iii) Vat blue 5 (blue 2B) |
| 3204.15.54 | (iv) Vat blue 6 (blue BC) |
| 3204.15.55 | (v) Vat blue 20 (dark blue 30) |
| 3204.15.56 | (vi) Vat blue 29 (indanthrene brill blue 4G) |
| 3204.15.57 | (vii) Vat blue 43 (carbazole blue) |
| 3204.15.58 | (viii) Reduced Vat Blues |
| 3204.15.59 | (ix) Other |
| | (f) Vat green |
| 3204.15.61 | (I) Vat green 1 (indanthrene Brill green BFFB) |
| 3204.15.62 | (ii) Vat green 2 (indanthrene Brill green GG) |
| 3204.15.63 | (iii) Vat green 4 (indanthrene Brill green 3B) |
| 3204.15.64 | (iv) Vat green 9 (Black BB) |
| 3204.15.69 | (v) Other |
| | (g) Vat brown |
| 3204.15.71 | (I) Vat brown 1 (brown BR) |
| 3204.15.72 | (ii) Vat brown 3 (brown RGR) |
| 3204.15.73 | (iii) Vat brown 5 (brown RRD, G) |
| 3204.15.79 | (iv) Other |
| | (h) Vat Black |
| 3204.15.81 | (I) Vat black 9 (black RB) |
| 3204.15.82 | (ii) Vat black 25 (olive T) |
| 3204.15.83 | (iii) Vat black 27 (olive R) |
| 3204.15.84 | (iv) Vat Black 29 (grey BG) |
| 3204.15.89 | (v) Other |
| 3204.15.91 | (I) Solubilised vat yellows |
| 3204.15.92 | (j) Solubilised vat oranges |

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| | 3204.15.93 | (k) Solubilised vat reds |
| | 3204.15.94 | (l) Solubilised vat violets |
| | 3204.15.95 | (m) Solubilised vat blues |
| | 3204.15.96 | (n) Solubilised vat greens |
| | 3204.15.97 | (o) Solubilised vat blacks |
| | | (12) Reactive dyes and preparations based thereon |
| | 3204.16.10 | (a) Yellows |
| | 3204.16.20 | (b) Oranges |
| | 3204.16.30 | (c) Reds |
| | 3204.16.40 | (d) Violets |
| | 3204.16.50 | (e) Blues |
| | 3204.16.60 | (f) Greens |
| | 3204.16.70 | (g) Browns |
| | 3204.16.80 | (h) Blacks |
| | 3204.16.90 | (I) Other |
| | | (13) Pigments and preparations based thereon |
| | | (a) Pigments yellow |
| | 3204.17.11 | (I) Yellow 1 (hansa yellow) |
| | 3204.17.19 | (ii) Other |
| | 3204.17.20 | (b) Pigment oranges |
| | | (c) Pigments red |
| | 3204.17.31 | (I) Toluidine red |
| | 3204.17.39 | (ii) Other |
| | 3204.17.40 | (d) Pigment violets |
| | | (e) Pigment blues |
| | 3204.17.51 | (I) Blue 15 (Pathalovyanine Blue) |
| | 3204.17.59 | (ii) Other |
| | | (f) Pigment Greens |
| | 3204.17.61 | (I) Green 7 (Pathalovyanine Green) |
| | 3204.17.69 | (ii) Other |
| | 3204.17.70 | (g) Pigment brown |
| | 3204.17.80 | (h) Pigment blacks |
| | | (14) Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19 |
| | | (a) Azoic coupling components 2,4,5,7,8, 13 |
| | 3204.19.11 | (I) Azoic coupling component 2 (naphthol AS) |

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| 3204.19.12 | (ii) Azoic coupling component 4 (Naphthol AS-BO) |
| 3204.19.13 | (iii) Azoic coupling component 5 (Naphthol ASG) |
| 3204.19.14 | (iv) Azoic coupling component 7 (Naphthol ASSW) |
| 3204.19.15 | (v) Azoic coupling component 8 (Naphthol ASTR) |
| 3204.19.16 | (vi) Azoic coupling component 13 (Naphthol ASSG) |
| | (b) Azoic coupling components 14,15, 17, 18, 20 and others |
| 3204.19.21 | (i) Azoic coupling component 14 (Naphthol ASPH) |
| 3204.19.22 | (ii) Azoic coupling component 15 (Naphthol ASLB) |
| 3204.19.23 | (iii) Azoic coupling component 17 (Naphthol ASBS) |
| 3204.19.24 | (iv) Azoic coupling component 18 (Naphthol ASD) |
| 3204.19.25 | (v) Azoic coupling component 20 (Naphthol ASOL) |
| 3204.19.29 | (vi) Other |
| | (c) Azoic diazo Components 1, 2, 3, 4, 5, 6, 10, 11 |
| 3204.19.31 | (I) Azoic diazo Component 1 (fast bordeaux GP base) |
| 3204.19.32 | (ii) Azoic diazo component 2 (fast orange G/GC base) |
| 3204.19.33 | (iii) Azoic diazo component 3 (fast scarlet GGIGGS base) |
| 3204.19.34 | (iv) Azoic diazo component 4 (fast garment GBC base) |
| 3204.19.35 | (v) Azoic diazo component 5 (fast red B base) |
| 3204.19.36 | (vi) Azoic diazo component 6 (fast orange GR base) |
| 3204.19.37 | (vii) Azoic diazo component 10 (fast red R base) |
| 3204.19.38 | (viii) Azoic diazo component 11 (fast red TR base) |

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| | (d) Azoic diazo components 12, 13, 20, 24, 32, 41, 48 and others |
| 3204.19.41 | (I) Azoic diazo components 12 (fast scarlet G base) |
| 3204.19.42 | (ii) Azoic diazo components 13 (fast scarlet R base) |
| 3204.19.43 | (iii) Azoic diazo components 20 (fast blue BB base) |
| 3204.19.44 | (iv) Azoic diazo components 24 (fast blue RR base) |
| 3204.19.45 | (v) Azoic diazo components 32 (fast red KB base) |
| 3204.19.46 | (vi) Azoic diazo components 41 (fast violet B base) |
| 3204.19.47 | (vii) Azoic diazo components 48 (fast blue B base) |
| 3204.19.49 | (viii) Other azoic diazo components |
| | (e) Azoic colours |
| 3204.19.51 | (I) Yellow |
| 3204.19.52 | (ii) Orange |
| 3204.19.53 | (iii) Reds |
| 3204.19.54 | (iv) Violets |
| 3204.19.55 | (v) Blues |
| 3204.19.56 | (vi) Greens |
| 3204.19.57 | (vii) Browns |
| 3204.19.58 | (viii) Blacks |
| 3204.19.59 | (ix) Other |
| | (f) Sulphur based colouring matters |
| 3204.19.61 | (I) Yellow |
| 3204.19.62 | (ii) Orange |
| 3204.19.63 | (iii) Reds |
| 3204.19.64 | (iv) Blues |
| 3204.19.65 | (v) Greens |
| 3204.19.66 | (vi) Browns |
| 3204.19.67 | (vii) Blacks |
| 3204.19.69 | (viii) Other |
| | (g) Solvent based colouring matters |
| 3204.19.71 | (I) Yellow |
| 3204.19.72 | (ii) Orange |
| 3204.19.73 | (iii) Reds |
| 3204.19.74 | (iv) Violets |

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| | 3204.19.75 | (v) Blues |
| | 3204.19.76 | (vi) Greens |
| | 3204.19.77 | (vii) Browns |
| | 3204.19.78 | (viii) Blacks |
| | 3204.19.79 | (ix) Other |
| | | (h) Food colouring matters |
| | 3204.19. 81 | (I) Yellow 3 (Sunset yellow) |
| | 3204.19. 82 | (ii) Yellow 4 (Tartrazine) |
| | 3204.19. 83 | (iii) Red 5 to 8 (Ponceau) |
| | 3204.19. 84 | (iv) Red 9 (Amaranth) |
| | 3204.19. 85 | (v) Oranges |
| | 3204.19. 86 | (vi) Violets |
| | 3204.19. 87 | (vii) Greens |
| | 3204.19.88 | (viii) Browns |
| | 3204.19. 89 | (ix) Other |
| | | (15) Synthetic organic products of a kind used as fluorescent brightening agents |
| | 3204.20.10 | (a) Optical whitening agents |
| | 3204.20.90 | (b) Other |
| 115 | 3205.00.00 | Colour lakes. |
| 116 | 3207.40.00 | Glass frit and other glass in the form of powder, granules or flakes |
| 117 | 3211.00.00 | Prepared driers. |
| 118 | 3501.10.00 | Casein and Caseinates. |
| 119 | | Enzymes, Prepared enzymes. |
| | | (1) Microbial rennet |
| | 3507.10.11 | (a) Animal rennet |
| | 3507.10.19 | (b) Other microbial rennet |
| | 3507.10.91 | (2) Other animal rennet |
| | 3507.90.10 | (3) Industrial enzymes (textile assistant) |
| | 3507.90.20 | (4) Pancreatin pure (excluding medicament) |
| | 3507.90.30 | (5) Papsin (excluding medicament) |
| | 3507.90.40 | (6) Pectin esterases pure |
| | 3507.90.50 | (7) Pectolytic enzymes (pectinase) |
| | 3507.90.61 | (8) Streptokinase |
| | 3507.90.62 | (9) Amylases enzymes |
| | 3507.90.71 | (10) Papain pure, of pharmaceutical grade |
| | 3507.90.91 | (11) Enzymatic preparations containing food stuffs |
| 120 | 3801.10.00 | Artificial graphite. |
| 121 | 3802.10.00 | Activated carbon. |

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| 122 | | Residual lyes from manufacturing of wood pulp. |
| | 3804.00.10 | (1) Lignin sulphonates |
| | | (2) Concentrated sulphate lye |
| 123 | | Rosin and resin acids and derivatives. |
| | 3806.10.10 | (1) Gum rosin |
| | 3806.20.00 | (2) Salts of rosin, of resin acids or of derivatives of resin or resin acids, other than salts of rosin adducts |
| | 3806.30.00 | (3) Ester gums |
| 124 | | Wood tar, wood tar oils. |
| | 3807.00.10 | (1) Wood tar |
| | 3807.00.20 | (2) Wood tar oils |
| 125 | | Finishing agents, fixing of dye-stuffs. |
| | 3809.10.00 | (1) With a basis of amylaceous substances |
| | 3809.91.10 | (2) Textile assistants mordanting agents |
| | 3809.91.20 | (3) Textile assistants desizing agents |
| | 3809.91.30 | (4) Textile assistants dispersing agents |
| | 3809.91.40 | (5) Textile assistants emulsifying agents |
| | 3809.91.50 | (6) Textile assistants hydro-sulphate formaldehyde compound (rongalite or formusul) |
| | 3809.91.60 | (7) Textile assistants -textile preservatives |
| | 3809.91.70 | (8) Textile assistants water-proofing agents |
| | 3809.91.80 | (9) Prepared textile glazings, dressings and mordants |
| | 3809.92.00 | (10) Of a kind used in the paper or like industries |
| | 3809.93.10 | (11) Fatty oil or pull up oil |
| 126 | 3812.10.00 | Prepared rubber accelerators |
| 127 | **** | Reducers and blanket wash/roller wash |
| 128 | | Reaction initiators, reaction accelerators |
| | 3815.11.00 | (1) With nickel or nickel compounds as the active substance |
| | 3815.12.10 | (2) Platinum or palladium catalysts with a base of activated carbon |
| 129 | | Mixed alkylbenzenes. |
| | 3817.00.11 | (1) Linear alkylbenzenes |
| | 3817.00.20 | (2) Mixed alkyl naphthalenes |
| 130 | | Chemical elements doped. |
| | 3818.00.10 | (1) Undoped silicon wafers |

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| | 3818.00.90 | (2) Other chemical elements doped |
| 131 | | Industrial monocarboxylic fatty acids. |
| | 3823.11.11 | (1) Palm stearin crude |
| | 3823.11.12 | (2) Palm stearin RBD |
| | 3823.11.19 | (3) Other Palm stearin |
| | 3823.11.90 | (4) Other Stearic acid or stearin |
| | 3823.12.00 | (5) Oleic acid |
| | 3823.13.00 | (6) Tall oil fatty acids |
| 132 | **** | Retarders. |
| 133 | | Plastics |
| | 3901 | (1) Polymers of ethylene , in primary forms |
| | 3902 | (2) Polymers of propylene or of other olefines, in primary forms |
| | 3903 | (3) Polymers of styrene, in primary forms |
| | 3904 | (4) Polymers of vinyl chloride or of other halogenated olefins, in primary forms |
| | 3905 | (5) Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms |
| | 3906 | (6) Acrylic polymers in primary forms |
| | 3907 | (7) Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms |
| | 3908 | (8) Polymers in primary forms |
| | 3909 | (9) amino-resins phenolic resins and polyurethanes, in primary forms |
| | 3910 | (10) Silicones in primary forms |
| | 3911 | (11) Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products not elsewhere specified or included, in primary forms |
| | 3912 | (12) Cellulose and its chemical derivatives, not elsewhere specified or included in primary forms |
| | 3913 | (13) Natural polymers (for example alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber) not elsewhere specified or included in primary forms |

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| | 3914 | (14) Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms |
| | 3915 | (15) Waste, parings and scrap of plastics |
| 134 | 3907.10.00 | Polyacetals. |
| 135 | **** | Polythene chips |
| 136 | | Polyamides. |
| | 3908.10.10 | (1) Nylon moulding powder |
| | 3908.90.10 | (2) Other nylon moulding powder |
| | 3908.90.20 | (3) Nylon in other primary forms |
| 137 | | Amino-resins, polyphenylene oxide. |
| | 3909.10.10 | (1) Urea formaldehyde resins |
| | 3909.20.10 | (2) Melamine formaldehyde resins |
| | 3909.30.10 | (3) Poly (phenylene oxide) |
| | 3909.40.10 | (4) Cresol formaldehyde oxide |
| | 3909.40.20 | (5) Phenol formaldehyde resins |
| | 3909.40.30 | (6) Alkyl phenol formaldehyde resins |
| | 3909.40.40 | (7) Ketonic resins |
| | 3909.40.50 | (8) Phenoxi resins |
| | 3909.40.60 | (9) Terpene phenolic resins |
| | 3909.50.00 | (10) Polyurethanes |
| 138 | | Silicones. |
| | 3910.00.10 | (1) Silicone resins |
| | 3910.00.20 | (2) Silicone oil |
| | 3910.00.90 | (3) Other silicones |
| 139 | | Petroleum resins. |
| | 3911.10.10 | (1) Coumarone indene resins |
| | 3911.10.90 | (2) Other petroleum resins |
| 140 | | Cellulose and its chemical derivatives. |
| | 3912.11.10 | (1) Cellulose acetate flakes , non-plasticised |
| | 3912.11.20 | (2) Cellulose acetate moulding powder , non-plasticised |
| | 3912.11.30 | (3) Cellulose acetobutyrate moulding powder, non-plasticised |
| | 3912.12.10 | (4) Cellulose acetate flakes , plasticised |
| | 3912.12.20 | (5) Cellulose acetate moulding powder , plasticised |
| | 3912.12.30 | (6) Cellulose acetobutyrate moulding powder, plasticised |
| | 3912.20.11 | (7) Cellulose nitrates moulding powders (including collodions), non-plasticised |
| | 3912.20.21 | (8) Cellulose nitrates moulding powders |

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| | | (including collodions), plasticised |
| | 3912.31.00 | (9) Cellulose ethers, carboxymethylcellulose and its salts |
| | 3912.39.11 | (10) Ethylcellulose, non-plasticised |
| | 3912.39.12 | (11) Methylcellulose, non-plasticised |
| | 3912.39.19 | (12) Other cellulose ethers , non-plasticised |
| | 3912.39.21 | (13) Ethylcellulose, plasticised |
| | 3912.39.22 | (14) Methylcellulose, plasticised |
| | 3912.39.29 | (15) Other cellulose ethers , plasticised |
| | 3912.90.10 | (16) Cellulose propionate and aceto propionate, non-plasticised |
| | 3912.90.20 | (17) Viscose sponge |
| 141 | | Natural polymers. |
| | 3913.10.10 | (1) Sodium alginate |
| | 3913.10.90 | (2) Other alginic acid |
| | 3913.90.11 | (3) Chlorinated rubber |
| | 3913.90.20 | (4) Hardened proteins (such as hardened casein , gelatin etc) |
| | 3913.90.30 | (5) Dextran |
| 142 | | Ion-exchangers based on polymers. |
| | 3914.00.10 | (1) Ion-exchangers of the condensation , polycondensation or polyaddition type |
| | 3914.00.20 | (2) Ion-exchangers of the polymerisation or co-polymerisation type |
| | 3914.00.90 | (3) Other ion-exchangers |
| 143 | | Self-adhesive plates, sheets, film, strip of plastics. |
| | 3919.10.00 | (1) In rolls of width not exceeding 20cm |
| | 3919.90.10 | (2) Plastic stickers, whether or not printed, embossed, and or impregnated |
| | 3919.90.20 | (3) Cellulose adhesive tape |
| | 3919.90.90 | (4) Others |
| 144 | 3920 | Flexible plain films |
| 145 | | Articles for conveyance or packing of goods of plastics. |
| | | (1)Boxes,cases,crates and similararticles |
| | 3923.10.10 | (a) Plastic containers for audio or video cassettes , cassette tapes, floppy discs and similar articles |
| | 3923.10.20 | (b) Watch-box, jewellery box and similar containers of plastics |

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| | 3923.30.10 | (c) Insulated wire |
| | 3923.10.40 | (d) Packing for accomodating connectors |
| | | (2) Sacks and bags (including cones) |
| | 3923.21.00 | (a) Sacks and bags(including cones) of polymers of ethylene |
| | 3923.29.10 | (b) Sacks and bags (including cones) of poly (vinyl chloride) |
| | 3923.29.90 | (c) Other |
| | 3923.30 | (3) Carboys,bottles,flasks and similar articles |
| | 3923.40.00 | (4) Spools, cops, bobbins and similar supports |
| | 3923.50 | (5) Stoppers,lids,caps and other closures |
| 146 | | Natural rubber, balata, gutta percha |
| | 4001.10.20 | (2) Other than prevulcanised |
| | 4001.21.00 | (3) Smoked sheets |
| | 4001.22.00 | (4) Technically specified natural rubber (TSNR) |
| | 4001.29.10 | (5) Havea |
| | 4001.29.20 | (6) Pale crepe |
| | 4001.29.30 | (7) Yeast brown crepe |
| | 4001.29.40 | (8) Oil extended natural rubber |
| | 4001.30.00 | (9) Balata, gutta -percha |
| | 4004.00.00 | (10) Waste,parings and scrap of rubber (other than hard rubber and powders and granules obtained therefrom) |
| | 4017.00.20 | (11) Scrap, waste and powder of hardened rubber (ebonite and vulcanite) |
| 147 | | Synthetic rubber and factice derived from oils. |
| | 4002.11.00 | (1) Latex (Styrene - butadiene rubber (SBR) ; carboxylated styrene butadiene rubber (XSBR)) |
| | 4002.19.10 | (2) Oil extended styrene butadiene rubber |
| | 4002.19.20 | (3) Styrene butadiene rubber with styrene content exceeding 50% |
| | 4002.19.30 | (4) Styrene butadiene styrene oil bound copolymer |
| | 4002.20.00 | (5) Butadiene rubber (BR) |
| | 4002.31.00 | (6) Isobutene - isoprene (butyl) rubber (IIR) |

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| | 4002.41.00 | (7) Latex { chloroprene (chlorobutadiene) rubber (CR) } |
| | 4002.60.00 | (8) Isoprene rubber (IR) |
| | 4002.70.00 | (9) Ethylene - propylene- non-conjugated diene rubber (EPDM) |
| | 4002.91.00 | (10) Other Latex |
| | 4002.99.10 | (11) Factice (rubber substitute derived from oil) |
| | 4002.99.20 | (12) Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres |
| 148 | 4003.00.00 | Reclaimed rubber |
| 149 | | Compounded rubber, unvulcanised. |
| | 4005.10.00 | (1) Compounded with carbon black or silica |
| | 4005.20.10 | (2) Can sealing compound |
| | 4005.99.10 | (3) Granules of unvulcanised natural or synthetic rubber compounded , ready for vulcanisation |
| | 4005.99.90 | (4) Others |
| 150 | 4006 | Rods, tubes and profile shapes of unvulcanised rubber |
| 151 | 4007.00 | Vulcanised rubber thread and cord |
| 152 | 4008.21 | Plates,sheets and strip of non-cellular rubber |
| 153 | | Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp |
| | 4701.00.00 | (1) Mechanical wood pulp |
| | 4702.00.00 | (2) Chemical wood pulp, dissolving grades |
| | | (3) Chemical wood pulp, soda or sulphate other than dissolving grades |
| | 4703.11.00 | (a) Coniferous , (unbleached) |
| | 4703.19.00 | (b) Non-coniferous, (unbleached) |
| | 4703.21.00 | (c) Coniferous, semi-bleached or bleached |
| | 4703.29.00 | (d) Non-coniferous, semi-bleached or bleached |
| | | (4) Chemical wood pulp, sulphite other than dissolving grades |
| | 4704.11.00 | (a) Coniferous , (unbleached) |
| | 4704.19.00 | (b) Non-coniferous, (unbleached) |
| | 4704.21.00 | (c) Coniferous, semi-bleached or |

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| | | bleached |
| | 4704.29.00 | (d) Non-coniferous, semi-bleached or bleached |
| | 4705.00.00 | (5) Wood pulp obtained by a combination of mechanical and chemical pulping processes |
| | 4706 | (6) Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material |
| 154 | | Copper clad laminates |
| 155 | **** | Zipper, Zip fasteners (slide fasteners) and parts thereof |
| 156 | 4415, 7311, 9602.00.30 | Essential oil (terpeneless or not) including concretes and absolute; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. |
| 157 | 7202 | Liquid glucose; dextrose |
| 158 | 0801. 31 | Dextrins and other modified starches; glues based on starches, or on dextrins or other modified starches. |
| 159 | | Maize hydrol; maize germs; corn steep liquor. |
| 160 | 2817 | Fluospar |
| 161 | 2914.12.00 | Ferroalloys |
| 162 | 2817 | Zinc oxide and zinc peroxide |
| 163 | 2828.9 | Sodium hypo chlorite |
| 164 | 2833 | Sulphates |
| 165 | 2847.00.00 | Hydrogen peroxide |
| 166 | 2841.61.00 | Potassium permanganate |
| 167 | 2905.12.10; 2905.12.20; 2905.13.00 | Propyl alcohol; isopropyl alcohol; n-butyl alcohol |
| 168 | 2914.11.00 | Acetone |
| 169 | 2905.42 | Pentaerythritol |
| 170 | ***** | Mineral turpentine |
| 171 | | Isopropyl alcohol |
| 172 | 2914.12.00 | Methyl ethyl ketone |
| 173 | 2825.90.10 | Tin oxide |
| 174 | ***** | Jigat; halmaddi; white chips and powder; |

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| | | coconut shell, coconut shell powder |
| 175 | ***** | Plummer blocks, bearing housing, locate rings and covers, adopter withdrawal sleeves, locknut, lock-washer clamps and rolling elements. |
| 176 | 1515.9 | Cashew shell ; cashew shell oil |
| 177 | 8544 | Insulated copper wires excluding plastic insulated |
| 178 | 5601 | Cigarette filterrods |
| 179 | 8536 | Electrical operator for switching or electrical circuits |
| 180 | ***** | Nuts, bolts, screws and fasteners |
| 181 | 8546 | Electrical insulators of any material |
| 182 | 2811.19.40 | Sulphonic acid |
| 183 | **** | Alpha olefin sulphonate |
| 184 | 2706 .00 | Coal tar |
| 185 | 0801 31 | Raw Cashew |
| 186 | 7607 00 | Alluminium Foils |
| 187 | | Cartons, Boxes and their waste |
| | | (1) Corrugated paper or paper board |
| | 4819.10.10 | (a) Boxes |
| | 4819.10.90 | (b) Other |
| | | (2) Non-corrugated paper or paper board |
| | 4819.20.10 | (a) cartons, boxes, cases intended for the packing of match sticks |
| | 4819.20.20 | (b) Boxes |
| | 4415.10.00 | (3) Packing cases, boxes, crates, drums and similar packings; Cable-drums of wood |
| 188 | | Paper printed labels, paperboard printed labels. |
| | 4821.10.10 | (1) Printed paper tags |
| | 4821.10.20 | (2) Printed labels |
| | 4821.90.10 | (3) Other labels |
| 189 | 4823.12.00 | Paper self-adhesive tape. |
| 190 | | Partially oriented yarn, polyester texturised yarn. |
| | 5402.42.00 | (1) Yarn of Polysters, partially oriented |
| | 5402.33.00 | (2) polyester texturised yarn. |
| 191 | | Sacks and bags, of a kind used for packing of goods. |
| | 6305.10.10 | (1) Jute bagging for raw cotton |

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| | 6305.10.20 | (2) Jute corn (grains) sacks |
| | 6305.10.30 | (3) Jute hessain bags |
| | 6305.10.40 | (4) Jute sacking bags |
| | 6305.10.50 | (5) Jute wool bags |
| | 6305.10.60 | (6) Plastic coated or paper-cum-polythene lined jute bags and sacks |
| | 6305.10.70 | (7) Paper laminated hessain jute |
| | 6305.10.80 | (8) Jute soil savers |
| | 6305.10.90 | (9) Other jute bags |
| | 6305.20.00 | (10) Sacks and bags of cotton |
| | 6305.32.00 | (11) Flexible intermediate bulk containers of man-made textile materials |
| | 6305.33.00 | (12) Other , of polyethylene or polypropylene strip or the like |
| | 5307.00 | (13) Jute twine |
| 192 | 7010 | Carboys, bottles, jars, phials and ampoules of glass. |
| 193 | | Stoppers, caps and lids. |
| | 3923.50.10 | (1) of plastics |
| | 7010.20.00 | (2) of glass |
| | 8309.10.00 | (3) Crown corks |
| | 4503.10.00 | (4) Corks and stoppers |
| | 8309.90.10 | (5) Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork, rubber, polyethylene or any other material |
| | 8309.90.20 | (6) Aluminium caps, seals capsules and closures |
| | 8309.90.90 | (7) Other seals |
| | 4016.99.80 | (8) of rubber |
| 194 | 9602. 00. 30 | Gelatine capsules, empty |
| 195 | | Electrical apparatus for switching or protecting electrical circuits |
| | 8536 20 10 | Air Circuit Breakers |
| | 8536 10 40 | Other high rupturing capacity fuses |
| | 8536 50 10 | Control and switch gears |
| | 8536 90 10 | Motor starters for AC motors |
| | 8536 90 20 | Motor starters for DC motors |
| | 8536 90 30 | Junction boxes |

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.

(4) Where the description against any heading or sub-heading is shown as “other” then the interpretation as provided in Explanation 2 shall apply.

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

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



GOVERNMENT OF KARNATAKA

No. FD 197 CSL 2005(7)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 30.04.2005.

NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-Section (1) of Section 4 read with entry 36 of the Third Schedule to the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) and in supersession of Notification No. FD 55 CSL 2005(9), dated 23rd March, 2005, the Government of Karnataka hereby specifies with effect from the first day of May, 2005, 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), as **IT (Information Technology) products**, namely.-

| Sl. No. | Heading and sub-heading No. | Description |
|---------|-----------------------------|--|
| (1) | (2) | (3) |
| 1. | | Word processing machines, Electronic typewriters |
| | 8469.11.00 | (a) Word processing machines |
| | 8469.12.00 | (b) Electronic typewriters |
| 2. | | Microphones, multimedia speakers, headphones etc |
| | 8518.10.00 | (a) Microphones |
| | 8518.22.00 | (b) Multimedia speakers |
| | 8518.30.00 | (c) Headphones etc. |
| 3. | 8520.20.00 | Telephone answering machines |
| 4. | 8523 | Prepared unrecorded media for sound recording |
| 5. | 8523.90.50; 8524.39.30 | CD, DVD |
| 6. | | IT software of any media. |
| | 8524.31.11 | (a) Disc for laser reading systems for reproducing phenomena other than sound or image |

| | | |
|-----|------------|---|
| | 8524.40.11 | (b) Magnetic tapes for reproducing phenomena other than sound or image |
| | | (c) other software |
| | 8524.91.11 | (i) on floppy disc or cartridge tape |
| | 8524.91.12 | (ii) on disc or on CD ROM |
| | 8524.91.13 | (iii) on other media |
| 7. | | Transmission apparatus other than apparatus for radio or T.V. broadcasting |
| | 8525.20.11 | (a) Walkie-talkie set |
| | 8525.20.12 | (b) Cordless handset |
| | 8525.20.13 | (c) Car telephone |
| | 8525.20.14 | (d) Transportable telephone |
| | 8525.20.15 | (e) Marine radio communication equipment |
| | 8525.20.16 | (f) Amateur radio equipment |
| | 8525.20.17 | (g) Cellular telephone |
| 8. | | Radio communication receivers, Radio Pagers |
| | 8527.90.11 | (a) Radio pagers |
| | 8527.90.12 | (b) Demodulators |
| | 8527.90.19 | (c) Other |
| 9. | 8529.10 | Aerials, antennas and parts |
| 10. | | LCD Panels, LED panels and parts. |
| | 8531.20.00 | (a) LCD Panels / LED Panels |
| | 8531.90.00 | (b) Parts |
| 11. | | Electrical capacitors, fixed, variable and parts |
| | 8532 | (a) Electrical capacitors, fixed, variable |
| | 8532.90.00 | (b) Parts |
| 12. | 8470.10.00 | Electronic calculators |
| 13. | 8533 | Electrical resistors |
| 14. | 8534.00.00 | Printed Circuits |
| 15. | 8536.10.10 | Switches, connectors, relays for up to 5 amps |
| 16. | | DATA/Graphic Display tubes, other than Picture tubes and parts |
| | 8540.40.00 | (a) Colour |
| | 8540.50.00 | (b) Black & White or other monochrome |
| 17. | 8541 | Diodes, transistors & similar semi-conductor devices |
| 18. | 8542 | Electronic Integrated Circuits and Micro-assemblies |
| 19. | | Signal Generators and parts |
| | 8543.20 | (a) Signal Generators |
| | 8543.90.00 | (b) Parts |
| 20. | 8544.70 | Optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors |

| | | |
|-----|------------|--|
| | | or fitted with connectors |
| 21. | 9001.10.00 | Optical fibre and optical fibre bundles, cables, other than those of heading 8544.70 |
| 22. | | Liquid Crystal devices, flat panel display devices and parts |
| | 9013.80.10 | (a) Liquid Crystal devices, flat panel display devices |
| | 9013.9 | (b) Parts |
| 23. | | Computer systems and peripherals, Electronic diaries |
| | 8471 | (a) computer systems and peripherals |
| | 8470.90.10 | (b) Electronic diaries |
| 24. | | Cathode ray oscilloscopes, spectrum analysers, signal analysers |
| | 9030.20.00 | (a) Cathode ray oscilloscopes |
| | 9030.39.20 | (b) Spectrum analysers |
| | | (c) Signal analysers |
| 25. | 8473 | Parts and Accessories of Heading 84.69, 84.70 & 84.71 |
| 26. | | DC Micromotors, Stepper motors of 37.5 watts. |
| | 8501.10.11 | (a) D C Micromotors of an output not exceeding 37.5 W |
| | 8501.31.11 | (b) D C Micromotors of an output not exceeding 750 W |
| | 8501.10.12 | (c) Stepper motors of an output not exceeding 37.5 W |
| | 8501.31.12 | (d) Stepper motors of an output not exceeding 750 W |
| 27. | 8503 | Parts of Heading 85.01 |
| 28. | 8471.90.00 | Uninterrupted power supply |
| 29. | 8505 | Permanent magnets and articles |
| 30. | 8517 | Electrical apparatus for line telephony or line telegraphy. |

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.

(4) Where the description against any heading or sub-heading is shown as “other” then the interpretation as provided in Explanation 2 shall apply.

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

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



**GOVERNMENT OF KARNATAKA
DEPARTMENT OF COMMERCIAL TAXES**

No: KSA.CR.92/05-06

Office of the Commissioner
of Commercial Taxes
in Karnataka Gandhinagar,
Bangalore-560009, Date:17.5.2005.

NOTIFICATION

In exercise of the powers conferred on me by sub-section (1) of Section 38 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), I, Ashok Kumar C. Manoli, Commissioner of Commercial Taxes, Karnataka do hereby notify that the following dealers shall be required to **produce accounts** in support of the return filed by them for any month beginning from 1st April, 2005 and ending on 30th June, 2005, namely.-

(1) Dealers who are claiming exemption from tax or deferment of tax payable as being new industrial units covered by any notification issued under sub-section (2) of Section 5 or clause (a) of sub-section (3) of Section 42 of the Karnataka Value Added Tax Act, 2003.

(2) Dealers who have not furnished declarations or certificates along with the return, in cases of claim to exemption from tax or concessional rate of tax or non-liability to tax on sales or purchases or dispatches referred to in the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(4) Dealers who have not furnished the certificates prescribed or copies of documents relating to sales made in the course of export, along with the return.

(ASHOK KUMAR C. MANOLI)
Commissioner of Commercial Taxes.



GOVERNMENT OF KARNATAKA

No.FD 56 CSL 2005(1)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 17.05.2005.

C O R R I G E N D U M

The words “ to an industrial on its sale” appearing in clause (6) of the Notification No FD 56 CSL 2005(1) dated 18th April, 2005, be read as “ to an industrial unit on its sale”.

By Order and in the name of the
Governor of Karnataka

(S.DIVAKAR)
Under Secretary to Government
Finance Department (C.T.1)



GOVERNMENT OF KARNATAKA

No.FD 56 CSL 2005(2)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 17.05.2005.

C O R R I G E N D U M

The words, figures and brackets “ sub-section (5) of the Central Sales Tax Act, 1956 ” appearing in the Notification No FD 56 CSL 2005(4) dated 18th April, 2005, be read as “ sub-section (5) of the Section 8 of the Central Sales Tax Act. 1956 ”.

By Order and in the name of the
Governor of Karnataka

(S.DIVAKAR)
Under Secretary to Government
Finance Department (C.T.1)



GOVERNMENT OF KARNATAKA

No.FD 56 CSL 2005(3)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 17.05.2005.

C O R R I G E N D U M

The words, figures and brackets “ sub-section (5) of the Central Sales Tax Act, 1956 ” and “ sub-section (5) of Section 8 of the Central Sales Tax Act, 1956” appearing in the Notification No FD 56 CSL 2005(5) dated 18th April, 2005, be read as “sub-section (2) of Section 9 of the Central Sales Tax Act, 1956 ” in both the places.

By Order and in the name of the
Governor of Karnataka

(S.DIVAKAR)
Under Secretary to Government
Finance Department (C.T.1)



GOVERNMENT OF KARNATAKA

No:DPAL 35 SHASANA 2005

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 07.06.2005.

NOTIFICATION

The Karnataka **Value Added Tax (Amendment) Ordinance, 2005** promulgated by the Governor of Karnataka in the fifty-sixth year of the Republic of India, be published as Karnataka Ordinance No.1 of 2005 in the Karnataka Gazette for general information.

KARNATAKA ORDINANCE NO.1 OF 2005

THE KARNATAKA VALUE ADDED TAX (AMENDMENT)
ORDINANCE, 2005

(Promulgated by the Governor of Karnataka in the fifty-sixth year of the Republic of India and first published in the Karnataka Gazette Extra-ordinary on the Seventh day of June, 2005)

An Ordinance further to amend the Karnataka Value Added Tax Act, 2003.

Whereas the Karnataka Legislative Council is not in session and the Governor of Karnataka is satisfied that the circumstances exist which render it necessary for him to take immediate action further to amend the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), for the purposes hereinafter appearing;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Karnataka is pleased to promulgate the following Ordinance, namely.-

1. Short title and commencement.- (1) This Ordinance may be called the Karnataka Value Added Tax (Amendment) Ordinance, 2005.

(2) It shall come into force at once.

2. Amendment of section 4.- In section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), (hereinafter referred to as the principal Act), after sub-section (3), the following shall be and shall be deemed to have been inserted with effect from the first day of April, 2005, namely:-

“(4) Notwithstanding anything contained in sub-section (1), subject to such conditions as may be prescribed, a registered dealer, if he so elects, may pay tax on the sale of medicinal and pharmaceutical preparations on the maximum retail price indicated on the label of the container or pack thereof, as fixed for such goods under the Drugs (Prices Control) Order, 1995.”

3. Amendment of section 11.- In section 11 of the principal Act, in sub-section (a), in clause (5), after the words “purchase of goods”, the words “including goods” shall be inserted.

4. Amendment of section 15.- In section 15 of the principal Act, in sub-section (1), in clause (c), after the word “caterer”, the words “or dealer running a sweetmeat stall or an ice cream parlour” shall be inserted.

5. Amendment of section 16.- In section 16 of the principal Act, after the words “rate of tax”, the words “or is unable to issue a tax invoice as specified in section 29 for each individual sale” shall be inserted.

6. Amendment of first Schedule.- (1) In the first Schedule to the principal Act, in the entries relating to serial number 46, in column (2), the words “namely, cotton, woolen or artificial silk including rayon or nylon whether manufactured in mills, power looms or in handlooms and hosiery cloth in lengths” shall be and shall be deemed to have been omitted with effect from the first day of April, 2005.

(2) For the first Schedule of the principal Act so as amended, the following shall be substituted, namely.-

**“FIRST SCHEDULE
(Goods exempted from tax under sub-section (1) of section 5)**

| Serial Number | Description of Goods |
|---------------|---|
| (1) | (2) |
| 1. | Agricultural implements manually operated or animal driven. |
| 2. | Aids and implements used by handicapped persons. |
| 3. | All seeds for sowing other than oil seeds. |
| 4. | All varieties of textiles and fabrics (produced or manufactured in India) other the those specified in Third Schedule. |
| 5. | Animal feed and feed supplements, namely, processed commodity sold as poultry feed, cattle feed, pig feed, fish feed, fish meal, prawn feed, shrimp feed and feed supplements and mineral mixture |

concentrates, intended for use as feed supplements including de-oiled cake and wheat bran.

6. Animal shoe nails.
7. Aviation turbine fuel.
8. Awalakki (Beaten rice) and Mandakki (Parched rice or puffed rice).
9. Bangles of all materials excluding precious metals.
10. Betel leaves.
11. Books, Periodicals and journals including maps, charts and globe.
12. Bread and bun.
13. Cart driven by animals.
14. Charakha, Ambar Charaka, handloom fabrics and Gandhi Topi.
15. Charcoal and firewood except Casurina and Eucalyptus timber.
16. Coarse grains and their flour excluding paddy, rice and wheat and their flour.
17. Condoms and contraceptives.
18. Cotton and silk yarn in hank.
19. Curd and butter milk.
20. Diesel.
21. Earthen Pots.
22. Electrical energy.
23. Fish seeds, Prawn seeds, Shrimp seeds, fishing nets and twine and fishing requisites including purse-seiners and gill netters, but excluding boats, trawlers and other mechanized boats.
24. Fresh milk and pasteurised milk.
25. Fresh plants, saplings, fresh flowers, plantain leaves, patravali (dinner leaves) and their products.
26. Fresh Vegetables & fresh fruits.
27. Garlic, ginger, green chilies, onions, potatoes, sweet potatoes,

- tapioca and their seeds.
28. Hay (green or dry).
 29. Human blood and blood plasma.
 30. Jaggery.
 31. Khadi garments including made-up articles; other goods sold by Khadi and Village Industries as may be notified.
 32. Kumkum, bindi and sindhur.
 33. Leaf plates and cups whether pressed or stiched.
 34. Liquor including Beer, Fenny, Liqueur and Wine.
 35. Lottery tickets.
 36. Meat including flesh of poultry, fish, prawns, shrimps and lobsters, except when sold in sealed containers; eggs, livestock including poultry, but excluding horses; raw wool.
 37. National flag.
 38. Non-judicial stamp paper sold by the Government Treasuries and authorized vendors; postal items like envelopes, post card including greeting cards and stamps sold by the Government; rupee note when sold to the Reserve Bank of India; cheques, loose or in book form.
 39. Organic manure, Compost manure, fish manure and poultry manure.
 40. Pappad.
 41. Petrol including special boiling spirit.
 42. Rectified spirit.
 43. Salt.
 44. Semen including frozen semen.
 45. Silkworm eggs, silkworm pupae, silkworm cocoons and raw silk including raw silk yarn, but excluding raw silk imported from outside the country.
 46. Slates, slate pencils and chalk crayons.

47. Sugar (produced or manufactured in India) as described from time to time in Column 2 of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act 1957 (Central Act 58 of 1957).
48. Sugar cane.
49. Tender coconuts.
50. Tobacco and all its products (produced or manufactured in India) as described from time to time in Column 2 of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act 1957 (Central Act 58 of 1957)
51. Toddy, Neera and Arrack.
52. Unbranded broom sticks.
53. Vibhuthi.
54. Water other than.-
 - (i) aerated, mineral, distilled , medicinal , ionic , battery and de-mineralised water; and
 - (ii) water sold in sealed container. ”

7. Amendment of second Schedule.- In the second Schedule to the principal Act, after the entries relating to serial number 2, the following shall be inserted, namely.-

“ 3. Precious and semi-precious stones.”

8. Amendment of third Schedule.- (1) In the third Schedule to the principal Act, for the entries relating to serial number 25, the following shall be deemed to have been substituted with effect from the first day of April, 2005, namely,-

“25. Flour (atta), maida and soji of wheat; flour and soji of rice; soji of maize; flour of pulses.”

(2) For the third Schedule to the principal Act so as amended, the following shall be substituted, namely.-

**“THIRD SCHEDULE
GOODS TAXABLE AT FOUR PER CENT
[section 4(1)(a)(ii)]**

| Serial Number | Description of goods |
|------------------|--|
| (1) | (2) |
| 1. | Agricultural implements not operated manually or not driven by animal |
| 2. | All kinds of bricks including fly ash bricks; refractory bricks and the like; asphaltic roofing sheets; earthen tiles. |
| 3. | All processed fruit and vegetables including fruit jams, jelly, pickel, fruit squash, paste, fruit drink and fruit juice (whether in sealed container or otherwise) |
| 4. | All types of yarn other than cotton and silk yarn in hank; sewing thread |
| 5. | All utensils including pressure cookers and pans other than utensils made up of precious metals |
| 6. | Animal hair |
| 7. | Arecanut and powder |
| 8. | Bamboo and cane including bamboo splints and sticks |
| 9. | Bearings, namely.- (1) Ball bearings (2) Tapered roller bearings including cone and tapered roller assemblies (3) Speherical roller bearings (4) Needle roller bearings (5) Other cylindrical roller bearings |

- (6) Other, including combined ball or roller bearings
- (7) Plummer blocks, bearing housing, locate rings and covers, adopter withdrawal sleeves, locknut, lock-washer clamps and rolling elements
10. Beedi leaves
11. Beehive
12. Beltings, namely, Transmission, conveyor or elevator belts or belting of vulcanized rubber whether combined with any textile material or otherwise.
13. Bicycles, tandem cycles, cycle combinations, cycle-rickshaws, children's tricycles and similar articles and parts and accessories thereof including their tyres, tubes and flaps.
14. Biomass briquettes
15. Bitumen
16. Bone meal
17. Buckets made of iron and steel, aluminum, plastic or other materials except precious metals
18. Bulk Drugs
19. Candles
20. Capital goods as may be notified
21. Centrifugal and mono block and submersible pump sets and parts
22. Chalk stick
23. Chemical fertilizers, chemical fertilizer mixtures, bio fertilizers, micro nutrients, gypsum, plant growth promoters and regulators ; Insecticides, pesticides, rodenticides, fungicides, weedicides, herbicides,.
24. Coffee beans and seeds (whether raw or roasted); cocoa pods and beans; green tea leaf and chicory.
25. Coir and coir products excluding rubberised coir products

26. Combs
27. Cotton waste and cotton yarn waste.
28. Crucibles
29. Cups and plates of paper and plastics
30. Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).
31. Edible oils (Non-refined and refined), but excluding coconut oil sold in sachets, bottles or tins of 200 grams or 200 mili litre each or less, including when such consumer containers are sold in bulk in a common container; oil cake.
32. Embroidery or zari articles, that is to say,-imi, zari, kasab, saima dabka, chumki, gota sitara, naqsi, kora, glass bead, badia, gizal
33. Exercise books, student note books, graph books and laboratory note books.
34. Exim scrips, REP licenses, special import licenses (SIL), value based advance licenses (VABAL), Export quotas, DEPB licenses, copyrights, patents and the like.
35. Feeding bottle and nipple
36. Fibres of all kinds and Fibre Waste
37. Fireclay, clay, coal ash, coal boiler ash, fly ash, coal cinder ash, coal powder and clinker.
38. Flour (Atta), Maida and Soji of wheat; flour and soji of rice; soji of maize; flour of pulses
39. Fried gram
40. Hand pumps , parts and fittings
41. Handicrafts excluding furniture
42. Honey
43. Hose pipes and fittings thereof
44. Hosiery goods

45. Husk and bran of cereals and pulses.
46. Ice
47. Idol made of clay and clay lamps
48. Imitation Jewellery, Synthetic gems and hairpins
49. Incense sticks commonly known as agarbathi, dhupkathi or dhupbathi including sambrani and lobana
50. Indian musical instruments namely, Veena, violin, tambura, mridanga, ghatam, khanjira, harmonium, flute, sarod, santoor, dilruba, nadaswara, dholu, tabla, shehnai, pakwaz, vichitra veena, gotu vadyam, morsing, chande, triangle, rudraveena and sarangi and parts and accessories thereof.
51. Industrial inputs and packing materials as may be notified
52. Industrial cables namely high voltage cables, XLPE Cables, jelly filled cables.
53. IT Products including telecommunication equipments as may be notified.
54. Kerosene lamps and lanterns, petromax, glass chimney
55. Kerosene oil sold through Public Distribution System (PDS)
56. Khova
57. Kites
58. Lignite
59. Lime, lime stone, products of lime, dolomite and other white washing materials.
60. Medical and pharmaceutical preparations; Medicated ointments manufactured or imported under license granted under the Drugs and Cosmetics Act 1940; Light liquid paraffin of IP grade; Wadding gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes; Syringes; Diagnostic or laboratory reagents including prepared diagnostic or laboratory reagents

61. Medical equipments, devices and implants
62. Medicinal plants, roots, herbs and barks used in the preparation of Ayurvedic medicines.
63. Mixed PVC stabilizer
64. Moulded Plastic footwear ,Hawai chappals and their straps
65. Napa Slabs (Rough flooring stones) and Shahabad stones
66. Non-ferrous castings
67. Non-ferrous metals and alloys; Ingots, slabs, blocks, billets, sheets, circles, hoops, strips, bars, rods, rounds, squares, flats and other extrusions of Aluminum, brass, bronze, copper, cadmium, lead and zinc, metal powders, metal pastes of all types and grades, metal scraps and waste.
68. Oil Seeds other than those specified in serial number 31
69. Paper of all kinds including ammonia paper, blotting paper, carbon paper, cellophane, PVC coated paper, stencil paper, tissue paper, water proof paper, art boards, card boards, corrugated boards, duplex boards, pulp boards, straw boards, triplex boards and the like, but excluding photographic paper; waste paper, paper waste and newsprint.
70. Pipes, tubes and fittings of all kinds excluding electrical conduit pipes and its fittings.
71. Printed materials other than books meant for reading stationary articles namely, Account books, paper envelopes, diaries, calendars, race cards, catalogues, greeting cards, invitation cards, humour post cards, picture post cards, cards for special occasions, photo and stamp albums, computer stationery.
72. Printing ink excluding toner and cartridges.
73. Processed meat, poultry and fish.
74. Pulp of bamboo, wood and paper.
75. Pulses other than those specified in serial number 31.
76. Rail coaches, engines, wagons and parts thereof.

77. Rakhi
78. Readymade garments, clothing accessories and other made up textile articles:-
- (1) Clothing accessories including socks, stockings, gloves, shawls, scarves, mufflers, mantillas, veils, ties, bow-ties, knitted or crocheted
 - (2) Clothing accessories, not knitted or crocheted, including handkerchiefs, shawls, scarves, mufflers, mantillas, veils, ties, bow-ties, cravats, gloves – headbands
 - (3) Blankets and travelling rugs
 - (4) Bed linen, table linen, toilet linen and kitchen linen and other made ups
 - (5) Curtains (including drapes) and interior blinds; curtain and bed valances
 - (6) Other furnishing articles
79. Religious pictures not for use as calendar
80. Renewable energy devices and parts thereof
81. Sacred thread (janivara)
82. Safety matches
83. Sand and grits
84. Sewing machines and parts and accessories thereof
85. Ship and other water vessels including non-mechanised country boats
86. Skimmed milk powder ,UHT milk and cottage cheese
87. Solvent oil other than organic solvent oil
88. Spectacles lenses and frames including attachments parts and accessories thereof contact lens and lens cleaner
89. Spices in all forms including jeera (cumin seeds), methi, poppy seeds (kaskas), Corriander (dhaniya), shajeera, somph, katha, azwan, kabab chini, bhojur phool, tejpatha, japatri, nutmeg (marathamoggu),

- kalhoovu, aniseed, turmeric, cardamom, pepper, cinnamon, dal chinny, cloves, tamarind and dry chillies; wet dates; Hing (Asafoetida)
90. Sports goods (indoor and out door) including body building equipments, but excluding wearing apparels and footwear.
91. Starch including sago; tamarind seed and tamarind powder
92. Tea
93. Tools, namely.-
- (1) Hand saws; blades for saw of all kinds
 - (2) Pliers including cutting pliers
 - (3) Hand operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handle
 - (4) Drilling, threading or tapping tools
 - (5) Planes, chisels, gouges and similar cutting tools for working wood
 - (6) Screwdrivers
 - (7) Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools including dies for drawing or extruding metal, and rock drilling or earth boring tools.
 - (8) Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.
94. Toys excluding electronic toys
95. Tractors and Power tillers, their parts and accessories including trailers, but excluding batteries, tyres, tubes and flaps.
96. Transmission towers (electrical) and wires, and conductors such as Aluminium conductor steel reinforced.
97. Umbrella except garden umbrella
98. Vegetable oil including gingili oil, bran oil and castor oil excluding vegetable oil used as toilet article and edible oil.

99. Welding Electrodes of all kinds, graphite electrodes including anodes, welding rods, soldering rods and soldering wires
100. Writing instruments and writing ink, namely.-
- (1) Ball point pens
 - (2) Felt tipped and other porous-tipped pens and markers
 - (3) Indian ink drawing pens
 - (4) Fountain pens
 - (5) Propelling or sliding pencils
 - (6) Refills for ball point pens, comprising the ball point and the ink reservoir
 - (7) Pen nibs and nib points
 - (8) Pencils and crayons with leads encased in a rigid sheath
 - (9) Pencil leads, black or coloured
 - (10) Pastels and drawing charcoals other than chalks
 - (11) Geometry boxes, colour boxes, pencil sharpeners
 - (12) Writing ink
-

”

T.N. CHATURVEDI
GOVERNOR OF KARNATAKA
By Order and in the name of the Governor of Karnataka,

G. DAKSHINA MOORTHY
Secretary to Government,
Department of Parliamentary Affairs and Legislation.



**GOVERNMENT OF KARNATAKA
DEPARTMENT OF COMMERCIAL TAXES**

No.KSA.CR.130 /2005-06

Vanijya Therige Karyalaya,
Gandhinagar, Bangalore-560 009.
Dated:13th June 2005.

NOTIFICATION

In exercise of the powers conferred on me by sub-section (4) of Section 12-C of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), I, Ashok Kumar C.Manoli, Commissioner of Commercial Taxes, Karnataka do hereby notify that out of the dealers eligible for self-assessment under sub-section (1) for the year ending 31st March 2005, the following dealers are selected for the purpose of scrutiny in entirety of the assessment records and in respect of such cases so found warranted, the assessing authorities concerned are directed to make assessment under sub-section (3) of Section 12 of the Act, namely.-

1. Dealers dealing in,

- (i) Electrical goods
- (ii) Jewellery and articles of gold and silver
- (iii) Furniture of all kinds
- (iv) Roofing, light, roofing and false roofing materials including hard and soft boards, plywood, veneered boards and panels; laminated sheets.
- (v) Edible oil including hydrogenated cooking medium.
- (vi) Parts and accessories of motor vehicles

2. Hoteliers, Restaurateurs, Caterers and dealers running sweet meat stalls, bakeries and ice cream parlors.

3. Dealers who have not submitted complete return in form-4 for the year on or before 30th May, 2005.

(ASHOK KUMAR C. MANOLI)
Commissioner of Commercial Taxes.



GOVERNMENT OF KARNATAKA

No. FD 169 CSL 2005

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 5.7.2005

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 immediate effect the tax payable by a dealer under sub-section (1) of Section 4 of the said Act to four per cent on the sale of sweetmeats including savouries but excluding confectionery.

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

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



GOVERNMENT OF KARNATAKA

No.FD.348.CSL.2005.

Karnataka Government Secretariat.
Vidhana Soudha,
Bangalore, Dated:08.07.2005.

NOTIFICATION (I)

In exercise of the powers conferred by sub-Section (2) of Section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act No.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 the Notification No.FD 56 CSL 2005 (1) dated 18.04.2005, with immediate effect as follows:-

In the said Notification, -

- (i) in clause (9) for the words and numbers "30th April 2005," the words and numbers "15th July, 2005" shall be substituted.
- (ii) in clause (10) for the words and punctuation mark "within ten days" the words and numbers "within fifteen days" shall be substituted.
- (iii) after clause (10), the following clause shall be inserted, namely:-

"(11) The jurisdictional Joint Commissioner of Commercial taxes shall have power to rectify the Certificate of Entitlement issued either suo-moto or on application made by the dealer for rectification, if there are any factual mistakes and errors apparent from the records before August 31st, 2005."

By Order and in the name of the
Governor of Karnataka

(S.DIVAKAR)
Under Secretary to Government
Finance Department (C.T.1)



GOVERNMENT OF KARNATAKA

No.FD.348.CSL.2005.

Karnataka Government Secretariat.
Vidhana Soudha,
Bangalore, Dated:08.07.2005.

NOTIFICATION (II)

In exercise of the powers conferred by sub-Section (2) of Section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act No.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 the Notification No.FD 56 CSL 2005 (2) dated 18.04.2005, with immediate effect as follows:-

In the said Notification, -

- (iv) in clause (5) for the words and numbers "30th April 2005," the words and numbers "15th July, 2005" shall be substituted.
- (v) in clause (6) for the words and punctuation mark "within ten days" the words and numbers "within fifteen days" shall be substituted.
- (vi) after clause (6), the following clause shall be inserted, namely:-

"(7) The jurisdictional Joint Commissioner of Commercial taxes shall have power to rectify the Certificate of Entitlement issued either suo-moto or on application made by the dealer for rectification, if there are any factual mistakes and errors apparent from the records."

By Order and in the name of the
Governor of Karnataka

(S.DIVAKAR)
Under Secretary to Government
Finance Department (C.T.1)



GOVERNMENT OF KARNATAKA

No.FD.348.CSL.2005.

Karnataka Government Secretariat.
Vidhana Soudha,
Bangalore, Dated:08.07.2005.

NOTIFICATION (III)

In exercise of the powers conferred by sub-Section (2) of Section 5 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act No.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 the Notification No.FD 56 CSL 2005 (3) dated 18.04.2005, with immediate effect as follows:-

In the said Notification, -

- (vii) in clause (7) for the words and numbers "30th April 2005," the words and numbers "15th July, 2005" shall be substituted.
- (viii) in clause (8) for the words and punctuation mark "within ten days" the words and numbers "within fifteen days" shall be substituted.
- (ix) after clause (8), the following clause shall be inserted, namely:-

"(9) The jurisdictional Joint Commissioner of Commercial taxes shall have power to rectify the Certificate of Entitlement issued either suo-moto or on application made by the dealer for rectification, if there are any factual mistakes and errors apparent from the records, before August 31, 2005."

By Order and in the name of the
Governor of Karnataka

(S.DIVAKAR)
Under Secretary to Government
Finance Department (C.T.1)



GOVERNMENT OF KARNATAKA

NO.FD 306 CSL 2005

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 26.7.2005

NOTIFICATION - I

The draft of the following rules 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 persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after ten 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 or suggestions may be addressed to the Principal Secretary to the Government, Finance Department, Vidhana Soudha, Bangalore - 560 001.

DRAFT RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Value Added Tax (Amendment) Rules, 2005.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. Amendment of Rule 3.- In the Karnataka Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 3, after sub-rule(2), including the explanations, the following shall be and shall always be deemed to have been inserted, namely:-

“(3) (a) A dealer opting to pay tax on the sale of goods under sub-section (4) of Section 4, shall report his option in writing to the jurisdictional Local VAT officer or VAT sub-officer within fifteen days from the commencement of these rules or on the first day of any month after such commencement, indicating the date from which he so opts.

(b) Notwithstanding anything contained in clause (b) of sub-rule (1) and sub-rule (2), the total turnover of such dealer in respect of sale of such goods

where such sale has taken place inside the State, shall be the aggregate of the maximum retail prices of the goods sold and all amounts collected by way of tax under the

Act, and the taxable turnover in respect of such sales shall be determined by allowing deductions specified in clauses (d), (h) and (i) of sub-rule (2) from the total turnover.

(c) The tax invoice issued by such dealer shall contain the details of maximum retail price of the goods in addition to the details prescribed in rule 29.”

3. Amendment of Rule 128.- In rule 128 of the said rules, in sub-rule(7), after the words “a copy of such order”, the words “along with an advice” shall be and shall always be deemed to have been inserted.

4. Amendment of Rule 131.- In rule 131 of the said rules, in sub-rule(4), in clause (a), after the words “of India”, the words “and those sold in the course of import into the territory of India” shall be and shall always be deemed to have been inserted.

5. Amendment of Rule 136.- In rule 136 of the said rules, for clause (3), the following shall be and shall always be deemed to have been substituted, namely,-

“ (3) be liable to pay tax at the rate or rates specified in Section 4 on his taxable turnover together with penalties and interest, if he does not satisfy any of the conditions prescribed in rule 135 even during the period of pendency of his application in Form VAT 1.”

6. Amendment of Rule 138.- In rule 138 of the said rules, for the words “other than a dealer executing works contracts, a dealer who is a hotelier or restaurateur or caterer and a dealer producing granite metal by using stone crushing machinery, opting to pay tax by way of composition under”, the words “opting to pay tax by way of composition under clause (a) of sub-section (1) of ” shall be and shall be deemed to have been substituted from the seventh day of June, 2005.

7. Amendment of Rule 139.- In rule 139 of the said rules, for the words “executing a works contract and every dealer who is a hotelier or a restaurateur or caterer, opting to pay tax by way of composition under”, the words “opting to pay tax by way of composition under clause (b) or (c) of sub-section (1) of” shall be and shall be deemed to have been substituted from the seventh day of June, 2005.

8. Amendment of Rule 142.- In rule 142 of the said rules, for the words “other than a dealer executing works contracts, a dealer who is a hotelier or restaurateur or caterer and a dealer producing granite metal by using stone crushing machinery, opting to pay tax by way of composition and whose total turnover within a period of four consecutive quarters exceeds the threshold

provided for under Section 15”, the words “opting to pay tax by way of composition under clause (a) of sub-section (1) of Section 15 and whose total turnover within a period of four consecutive quarters exceeds the threshold specified therein ” shall be and shall be deemed to have been substituted from the seventh day of June, 2005.

9. Amendment of Rule 143.- In rule 143 of the said rules, for the words “executing works contracts or a dealer who is a hotelier or restaurateur or caterer, who has opted to pay tax by way of composition”, the words “who has opted to pay tax by way composition under clause (b), (c) or (d) of sub-section (1) of Section 15” shall be and shall be deemed to have been substituted from the seventh day of June, 2005.

10. Amendment of Rule 169.- In rule 169 of the said rules, in sub-rule (1),

(i) for the word and figures “rule 163”, the word and figures “rule 168” shall be and shall always be deemed to have been substituted.

(ii) after sub-rule (1), the following proviso shall be and shall always be deemed to have been inserted, namely:-

“Provided that a person enrolled as a Sales Tax Practitioner by the Commissioner under the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), before or after the commencement of these rules shall be deemed to have been enrolled as a Tax Practitioner under these rules”

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

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



GOVERNMENT OF KARNATAKA

No. FD 306 CSL 2005

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 26.7.2005

NOTIFICATION - II

In exercise of the powers conferred by sub-section (1) of Section 15 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 3 of 1899), the Government of Karnataka hereby amends with immediate effect, the notification No.FD 55 CSL 2005(7), dated 23rd March, 2005 published in Karnataka Gazette, Extra-ordinary, dated 23rd March, 2005, as follows namely:-

In the said notification,

(1) in clause(2), after the words “or caterer”, the words “or a dealer running a sweetmeat stall or an ice cream parlour” shall be inserted.

(2) in clause (3), in the table,

(i) in serial number (i), for the entries in column (2), the words, figures and symbols “For each mechanized crushing machine of size exceeding 16” X 9” ”shall be substituted.

(ii) in serial number (ii), for the entries in column (2), the words, figures and symbols “For each mechanized crushing machine of size exceeding 12” X 9” but not exceeding 16” X 9” ”shall be substituted.

(iii) in serial number (iii), in column (2), after the word “size”, the word “up to” shall be inserted.

(iv) in clause (4), after the words “other dealer” the words “falling under clause (a) of sub-section (1) of section 15.” shall be inserted.

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

(S.DIVAKAR)

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



GOVERNMENT OF KARNATAKA

No. FD 316 CSL 2005

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 5.8.2005.

NOTIFICATION - I

In exercise of the powers conferred by entry 20 of Third schedule of the Karnataka Value Added Tax (Amendment) Ordinance 2005 read with clause (a) of sub-section (1) of section 4 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby specifies with immediate effect, 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.

Table

| Sl. No. | Heading and sub-heading No. | DESCRIPTION |
|----------------|------------------------------------|--|
| (1) | (2) | (3) |
| 1. | **** | Power transformer- 5MVA and above |
| 2. | **** | Current transformer- 33KV and above |
| 3. | **** | Potential transformer- 33KV and above |
| 4. | 8416 | Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. |
| 5. | 8417 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric. |
| 6. | 8514 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat |

| | | |
|-----|--------------------------|---|
| | | treatment of materials by induction or dielectric loss. |
| 7. | 8418.10.10 | Refrigerators, freezers and other refrigerating or freezing equipment- namely combined refrigerator-freezers, fitted with separate external doors of commercial type. |
| 8. | 8418.69.10 | Ice making machinery. |
| 9. | 8418.69.50 | Refrigerated farm tanks, industrial ice cream freezer. |
| 10. | **** | Earth moving machinery and their parts and accessories. |
| 11. | 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders thereof |
| 12. | 8423.82 8423.90.20 | Weighing machinery having maximum capacity exceeding 30 kg but not exceeding 5,000 kg. Parts of weighing machinery. |
| | | |
| 13. | 8424.89.10 | Painting equipment, including electrostatic phosphating and powder coating equipment. |
| 14. | 8425 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. |
| 15. | 8434 | Milking machines and dairy machinery. |
| 16. | 8438.10.10 8438.20.00 | Bakery machinery; Machinery for the manufacture of confectionery, cocoa or chocolate. |
| 17. | 8438.30 | Machinery for sugar manufacture. |
| 18. | 8438.50.00 | Machinery for the preparation of meat or poultry. |
| 19. | 8438.60.00 | Machinery for the preparation of fruits, nuts or vegetables. |
| 20. | 8438.80.10 | Auxiliary equipment for extrusion cooking plant. |
| 21. | 8438.80.20 | For production of soya milk or other soya products (other than soya oil). |
| 22. | 8438.80.30 | Diffusing machines (diffusers). |
| 23. | 8438.80.40 | Tea leaf rolling or cutting machine. |
| 24. | 8438.90.10 | Parts of sugar manufacturing machinery; |
| 25. | 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper board. |
| 26. | 8441 | Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds. |
| 27. | 8444 | Machines for extruding, drawing, texturing or cutting man-made textile materials. |
| 28. | 8445 | Machinery for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447. |

| | | |
|-----|------------------|---|
| 29. | 8446 | Weaving machines (looms). |
| 30. | 8447 | Knitting machines, stitch –bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. |
| 31. | 8454 | Converts, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. |
| 32. | 8455 | Metal rolling mills and rolls thereof. |
| 33. | 8458 | Lathes (including turning centres) for removing metal. |
| 34. | 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. |
| 35. | 8502 | Electric generating sets and rotary converters with capacity of 15 KVA and above. |
| 36. | 8402, 8403, 8404 | Boilers including auxiliary plants and their parts. |
| 37. | 8406 | Turbines and their parts. |
| 38. | 8437 | Machines for cleaning sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. |
| 39 | 8465 | Machine-tools (including machines for use solely for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar materials. |
| 40 | 8479.30.00 | Presses for the manufacture of particle board or fibre building board or wood or other ligneous materials and other machinery for treating wood or cork. |
| 41 | ***** | Machinery for coffee industry- coffee washer, coffee pulper, pre-cleaner, de-stoner, huller with oscillating screen, metal peeler cum polisher, grinder, pneumatic separator, pea berry separator, dust control aspirators, grating, silos, electronic colour sorters, coffee roaster, coffee grinding machine. |

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,

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



GOVERNMENT OF KARNATAKA

No. FD 316 CSL 2005

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 5.8.2005.

NOTIFICATION - II

In exercise of the powers conferred by Entry 51 of the Third Schedule of the Karnataka Value Added Tax (Amendment) Ordinance, 2005 (Karnataka Ordinance 1 of 2005) and sub-section (1) of Section 4 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 3 of 1899), the Government of Karnataka hereby amends with immediate effect, the notification No.FD 197 CSL 2005(6), dated 30th April, 2005 published in Karnataka Gazette, Extra-ordinary, dated 30th April, 2005, as follows namely.-

In the said notification,

- (a) for the words and figure “entry serial number 35”, the words and figure “entry serial number 51” shall be substituted from the seventh day of June, 2005.
- (b) in the table,
 - (1) in the entries relating to serial number 1, in column (3), in sub-item (1), after the words “that of”, the word “heading” shall be and shall be deemed to have been inserted from the first day of May, 2005.
 - (2) In the entries relating to serial number 35, in column (2), after the figures “2804.40.90”, the figures “2804.40.10” shall be and shall be deemed to have been inserted from the first day of May, 2005.

- (3) in the entries relating to serial number 38, in column (3), the words “and anhydrides” shall be and shall be deemed to have been omitted from the first day of May, 2005.
- (4) in the entries relating to serial number 48, in column (2), for the figures “2820.10.00” and “2820.90.00”, the figures “2819.10.00” and “2819.90.00” shall be and shall be deemed to have been substituted from the first day of May, 2005.
- (5) in the entries relating to serial number 54, in column (3), for the word “Flurides”, the word “Fluorides” shall be and shall be deemed to have been substituted from the first day of May, 2005.
- (6) in the entries relating to serial number 55, in column (3), in sub-item(1), for the word “Ammoniam”, the word “Ammonium” shall be and shall be deemed to have been substituted from the first day of May, 2005.
- (7) in the entries relating to serial number 75, in column (3),
- (i) in sub-item(3), for the word “Tolune”, the word “Toluene” shall be and shall be deemed to have been substituted from the first day of May, 2005.
 - (ii) in sub-item(12), for the word “Dephenyl”, the word “Diphenyl” shall be and shall be deemed to have been substituted from the first day of May, 2005.
- (8) in the entries relating to serial number 76, in column (3), in sub-item(6), for the word “Dichloroephane”, the word “Dichloroepthane” shall be and shall be deemed to have been substituted from the first day of May, 2005.
- (9) in the entries relating to serial number 89, in column (3), in sub-item(1), for the word “Acrylylic”, the word “Acrylic” shall be and shall be deemed to have been substituted from the first day of May, 2005.
- (10) in the entries relating to serial number 144,
- (i) in column (2), for the figures “3920”, the figures “3920, 3921.90.93, 3921.90.94, 3121.90.95, 3921.90.96, 3921.90.99” shall be substituted.
 - (ii) in column (3), for the words “Flexible plain films”, the words “Flexible plain films; laminated or metallised film – rigid or flexible” shall be substituted.
- (11) in the entries relating to serial number 145, in column (2),

(i) after the figures “3923.21.00”, the figures “3923.90.90” shall be and shall be deemed to have been inserted from the first day of May, 2005.

(ii) after the figures “3923.29.10”, the figures “3923.90.90” shall be and shall be deemed to have been inserted from the first day of May, 2005.

(12) in the entries relating to serial number 154, in column (2), the figures “7410.21.00” shall be and shall be deemed to have been inserted from the first day of May, 2005.

(13) in the entries relating to serial number 156, in column (2), for the figures “4415, 7311, 9602.00.30” the figures “3301” shall be and shall be deemed to have been substituted from the first day of May, 2005.

(14) in the entries relating to serial number 157, in column (2), for the figures “7202” the figures “1702.30.10, 1702.30.31, 1702.30.39” shall be and shall be deemed to have been substituted from the first day of May, 2005.

(15) in the entries relating to serial number 158, in column (2), for the figures “0801.31” the figures “3505” shall be and shall be deemed to have been substituted from the first day of May, 2005.

(16) in the entries relating to serial number 160, in column (2), for the figures “2817” the figures “2529” shall be and shall be deemed to have been substituted from the first day of May, 2005.

(17) in the entries relating to serial number 161, in column (2), for the figures “2914.12.00” the figures “7202” shall be and shall be deemed to have been substituted from the first day of May, 2005.

(18) the entries relating to serial number 179, shall be and shall be deemed to have been omitted from the first day of May, 2005 and for the entries so omitted, the following shall be inserted,-

“179. 0506 Bones and horns (other than of wild animals)”.

(19) in the entries relating to serial number 187, in column (3), in sub-item(3), after the words “ similar packings”, the words “of wood” shall be and shall be deemed to have been inserted from the first day of May, 2005.

(20) in the entries relating to serial number 188, in column (2),

(i) after the figures “4821.10.10”, the figures “4821.10.90” shall be and shall be deemed to have been inserted from the first day of May, 2005.

(ii) after the figures “4821.10.20”, the figures “4821.90.90” shall be and shall be deemed to have been inserted from the first day of May, 2005.

(21) after entries relating to serial number 195, the following shall be inserted, namely,-

| | | |
|-------|---|---|
| “196. | 4819.30.00, 4819.40.00, 4819.50.10, 4819.50.90 | Paper sacks and bags |
| 197. | 5310.10.13 | Hessian cloth |
| 198. | 3917.39.90 | Lay flat tubing (flexible or rigid film of plastic in tube form) |
| 199. | 2914.21 | Camphor |
| 200 | 7310.10.10, 7310.21.10 7310.29.10 | Tin plate containers |
| 201 | 7311 | Containers for compressed or liquefied gas, of iron or steel” |

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

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



KARNATAKA GOVERNMENT

No.FD.300 CSL 05

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 24.10.2005.

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 immediate effect, the tax payable by a dealer under sub-section (1) of Section 4 of the said Act on the sale of used car to four percent of the difference between the taxable turnover in respect of such sale and the amount paid towards purchase of such car subject to the condition that,-

- (i) no deduction of input tax is claimed by the dealer in respect of purchase of any goods used in the car sold; and
- (ii) such car 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

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



GOVERNMENT OF KARNATAKA

No.FD 482 CSL 2005

Karnataka Government Secretariat
Vidhana Soudha,
Bangalore, Dated : 25.10.2005

NOTIFICATION – I

In exercise of the powers conferred by sub-section (2) 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 1989) the Government of Karnataka hereby amends the Notification No. FD.56 CSL 2005 (3) dated : 18.4.2005 as amended by Notification of even No. dated : 17th May 2005, and Notification (I) No. FD 348 CSL 2005 dated : 08.07.2005, with immediate effect as follows, namely:-

In the said Notification :-

- i) in clause (9), the words, figures and commas " Within 15th July 2005 " shall be omitted.
- ii) in clause (11), in words, figures and commas " before August 31st, 2005", shall be omitted.

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

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



GOVERNMENT OF KARNATAKA

No.FD 482 CSL 2005

Karnataka Government Secretariat
Vidhana Soudha,
Bangalore, Dated : 25.10.2005

NOTIFICATION – II

In exercise of the powers conferred by sub-section (2) 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 1989) the Government of Karnataka hereby amends the Notification No. FD.56 CSL 2005 (2) dated : 18.4.2005 as amended by Notification NO.FD.56 CSL 2005 (2),dated : 17th May 2005, and Notification (II) No. FD 348 CSL 2005 dated : 08.07.2005, with immediate effect as follows, namely:-

In the said Notification, in clause (5), the words, figures and commas " Within 15th July 2005 " shall be omitted.

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

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



GOVERNMENT OF KARNATAKA

No.FD 482 CSL 2005

Karnataka Government Secretariat
Vidhana Soudha,
Bangalore, Dated : 25.10.2005

NOTIFICATION – III

In exercise of the powers conferred by sub-section (2) 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 1989) the Government of Karnataka hereby amends the Notification No. FD.56 CSL 2005 (3) dated : 18.4.2005 as amended by Notification NO.FD.56 CSL 2005(3),dated : 17th May 2005, and Notification (III) No. FD 348 CSL 2005 dated : 08.07.2005, with immediate effect as follows, namely:-

In the said Notification :-

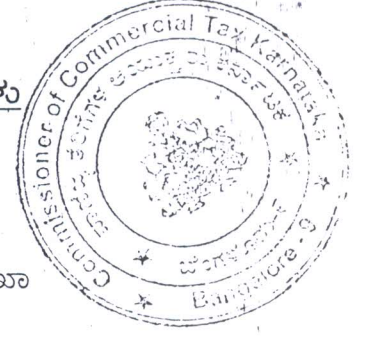
- i) in clause (7), the words, figures and commas " Within 15th July 2005 " shall be omitted.
- ii) in clause (9), in words, figures and commas " before August 31st, 2005", shall be omitted.

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

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



ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ(ಕರ್ನಾಟಕ), ಬೆಂಗಳೂರು, ಇವರ ನಡಾವಳಿಗಳು



ವಿಷಯ: ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆ 2003 -ಕಲಂ 53 ರ ರೀತ್ಯ ಸ್ಥಾಪಿಸಲಾಗಿದ್ದ ಸ್ಥಿರ ತನಿಖಾ ರಾಣೆಗಳಾದ, ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಮುಕ್ಯಾ ಮತ್ತು ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಕಣ್ಣೂರು, ಇವುಗಳನ್ನು ರದ್ದುಪಡಿಸಿ, ಚಲಿಸುವ ತನಿಖಾ ರಾಣೆಗಳಾಗಿ ಪರಿವರ್ತಿಸುವ ಕುರಿತು

ಉಲ್ಲೇಖ: 1. ಈ ಕಛೇರಿಯ ನಡಾವಳಿ ಸಂಖ್ಯೆ: ಷತೆಅಆ(ಗುಸ)/ವಾತೆಅ-1/ಸಿ.ಆರ್-46 /04-05, ದಿನಾಂಕ: 24-03-2005.

2. ಈ ಕಛೇರಿ ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ: CCT/MISC/NOTE-8/2005-06.
ದಿನಾಂಕ: 15.11.2005.

ಪ್ರಸ್ತಾವನೆ:

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಉಲ್ಲೇಖ(1) ರ ನಡಾವಳಿಗಳ ಪ್ರಕಾರ ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆ 2003 ರ ಕಲಂ 53(1) ಪ್ರಕಾರ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಮುಕ್ಯಾ ಹಾಗೂ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಕಣ್ಣೂರು, ಇವುಗಳನ್ನು ಸ್ಥಿರ ತನಿಖಾ ರಾಣೆಗಳನ್ನಾಗಿ ಸ್ಥಾಪಿಸಲಾಗಿತ್ತು. ಈ ತನಿಖಾ ರಾಣೆಗಳ ಕಾರ್ಯ ನಿರ್ವಹಣೆಯನ್ನು ಗಮನಿಸಿದಾಗ ಸಂಗ್ರಹಿಸಿದ ದಾಖಲಾತಿಗಳ ಸಂಖ್ಯೆ ಮತ್ತು ಸಂಗ್ರಹಿಸಲಾದ ದಂಡದ ಪ್ರಮಾಣವು ಹೆಚ್ಚಿಗೆ ಇಲ್ಲದಿರುವುದು ಕಂಡು ಬಂದಿರುತ್ತದೆ. ಮತ್ತು ಈ ಛೇರಡು ತನಿಖಾ ರಾಣೆಗಳು ಮಧ್ಯಂತರ ತನಿಖಾ ರಾಣೆಗಳಾಗಿದ್ದು ರಸ್ತೆಯ ಬದಿ ವಾಹನಗಳನ್ನು ನಿಲ್ಲಿಸಲು ಸ್ಥಳಾವಕಾಶ ಇಲ್ಲದೆ ರಾಷ್ಟ್ರೀಯ ಹೆದ್ದಾರಿಯಲ್ಲಿನ ವಾಹನ ಸಂಚಾರದ ದಟ್ಟಣೆಯಿಂದ ಅಪಘಾತಗಳು ಆಗುತ್ತಿರುವುದಾಗಿ ಪೊಲೀಸ್ ಅಧೀಕ್ಷಕರಿಂದ ಪತ್ರ ಬಂದಿರುವ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ಸದರಿ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಮುಕ್ಯಾ ಹಾಗೂ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಕಣ್ಣೂರು, ಇವುಗಳು ರದ್ದುಗೊಳಿಸಿ, ಚಲಿಸುವ ತನಿಖಾ ರಾಣೆಗಳಾಗಿ ಪರಿವರ್ತಿಸಿದ ಪಕ್ಷದಲ್ಲಿ, ಹೆಚ್ಚು ಪರಿಣಾಮಕಾರಿಯಾಗಿ ಕಾರ್ಯನಿರ್ವಹಿಸಬಹುದೆಂದು ಅಭಿಪ್ರಾಯ ಪಡಲಾಗಿದೆ.

ಮೇಲಿನ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ರಾಜ್ಯದ ರಾಜಸ್ವ ಸಂಗ್ರಹಣೆಯ ಹಿತದೃಷ್ಟಿಯಿಂದ, ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಮುಕ್ಯಾ ಹಾಗೂ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಕಣ್ಣೂರು, ಈ ಸ್ಥಳಗಳಲ್ಲಿ ಕಾರ್ಯ ನಿರ್ವಹಿಸುತ್ತಿರುವ ಸ್ಥಿರ ತನಿಖಾ ರಾಣೆಗಳನ್ನು ಚಲಿಸುವ ತನಿಖಾ ರಾಣೆಗಳಾಗಿ ಪರಿವರ್ತಿಸಿ ಜಂಟಿ ಆಯುಕ್ತರ ಕಛೇರಿ(ಗುಪ್ತವಾರ್ತೆ), ಪಶ್ಚಿಮ ವಲಯ, ಮಂಗಳೂರು, ಈ ವಿಭಾಗದ ನಿಯಂತ್ರಣದಲ್ಲಿ ಕಾರ್ಯನಿರ್ವಹಿಸುವ ಉವಾಗಿ, ಈ ಕೆಳಕಂಡಂತೆ ಆದೇಶ ಹೊರಡಿಸಿರುತ್ತೇನೆ

ಆದೇಶ ಸಂಖ್ಯೆ: ವಾ.ತೆ.ಅ.ಆ(ಗು.ಸ)/ವಾತೆ.ಅ-1/ಸಿ.ಆರ್-46/2004-05,

ದಿನಾಂಕ: 16 ನೇ ನವೆಂಬರ್, 2005.

ಮೇಲ್ಕಂಡ ಪ್ರಸ್ತಾವನೆಗಳಿಗೆ ಅನುಗುಣವಾಗಿ, ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆ 2003 ರ ಕರಣ 53(1) ರ ಅನ್ವಯ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರು(ಕರ್ನಾಟಕ), ಬೆಂಗಳೂರು, ಆದ ನಾನು ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಮುಕ್ಯಾ ಹಾಗೂ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ರಾಣೆ, ಕಣ್ಣೂರು, ಇಲ್ಲಿನ ಸ್ಥಿರ ತನಿಖಾ ರಾಣೆಗಳನ್ನು ಚಲಿಸುವ ತನಿಖಾ ರಾಣೆಗಳಾಗಿ ಪರಿವರ್ತಿಸಿ, ಅಲ್ಲಿ ಕಾರ್ಯನಿರ್ವಹಿಸುವ ಅಧಿಕಾರಿಗಳು ಮತ್ತು ಸಿಬ್ಬಂದಿಗಳು ಮಂಗಳೂರು

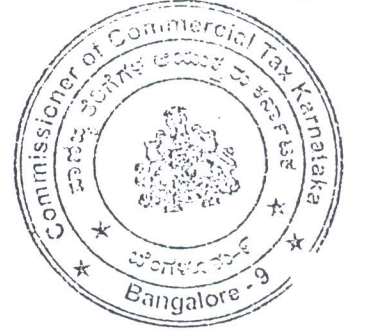
ವಿಭಾಗದ ಜಂಟಿ ಆಯುಕ್ತರ (ಗುಪ್ತವಾರ್ತೆ), ಪಶ್ಚಿಮ ವಲಯ, ಮಂಗಳೂರು, ಇವರ ಅಧೀನದಲ್ಲಿ ಕಾರ್ಯ ನಿರ್ವಹಿಸುವಂತೆ ಆದೇಶಿಸಿರುತ್ತೇನೆ. ಈ ಆದೇಶವು ತತ್ಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬಂದಿರುತ್ತದೆ.

ಹಾಗೂ, ಈ ಚಲಿಸುವ ತನಿಖಾ ರಾಣಿಗಳಲ್ಲಿ ಕಾರ್ಯ ನಿರ್ವಹಿಸುವಂತೆ ನಿಯೋಜಿಸಲ್ಪಟ್ಟ ಅಧಿಕಾರಿಗಳಿಗೆ ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆಯ ಕಲಂ 53, 54 ಮತ್ತು 55 ರಲ್ಲಿ ಪ್ರದತ್ತವಾಗಿರುವ ಎಲ್ಲಾ ಅಧಿಕಾರಗಳನ್ನು ಚಲಾಯಿಸಲು ಕ್ಷೇತ್ರವ್ಯಾಪ್ತಿ ಅಧಿಕಾರವನ್ನು ನೀಡಿರುತ್ತೇನೆ.

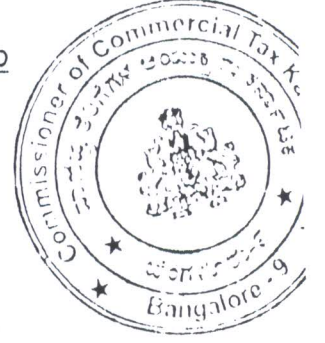
ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಆಯುಕ್ತರು,
ಕರ್ನಾಟಕ, ಬೆಂಗಳೂರು.

ಪ್ರತಿಗಳು:

1. ಆಯುಕ್ತರ ಕಛೇರಿಯ ಎಲ್ಲಾ ಅಪರ ಆಯುಕ್ತರು, ಬೆಂಗಳೂರು ಇವರಿಗೆ.
2. ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಜಂಟಿ ಆಯುಕ್ತರು(ಗುಪ್ತ), ಪಶ್ಚಿಮ ವಲಯ, ಮಂಗಳೂರು ಇವರಿಗೆ ತನಿಖಾ ರಾಣಿಗೆ ಅವಶ್ಯವಾದ ಎಲ್ಲಾ ಸವಲತ್ತುಗಳನ್ನು ಹಾಗೂ ಸರದಿಯ ಮೇಲೆ ಅಧಿಕಾರಿಗಳನ್ನು ನಿಯೋಜಿಸಿ ಕೈಗೊಂಡ ಕ್ರಮದ ಬಗ್ಗೆ ವರದಿ ಸಲ್ಲಿಸುವಂತೆ ಆದೇಶಿಸಿದೆ.
3. ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಸಹಾಯಕ ಆಯುಕ್ತರು (ಸಾರ್ವಜನಿಕ ಸಂಪಕಾಧಿಕಾರಿ), ಆಯುಕ್ತರ ಕಛೇರಿ, ಇವರಿಗೆ ಈ ಆದೇಶವನ್ನು ರಾಜ್ಯದ ಗೆಜೆಟಿಯರ್‌ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ಸೂಕ್ತ ಕ್ರಮ ಕೈಗೊಳ್ಳಲು ಸೂಚಿಸಿದೆ.
4. ಸಂಬಂಧಿತ ಅಧಿಕಾರಿ ಮತ್ತು ಸಿಬ್ಬಂದಿ ವರ್ಗದವರಿಗೆ - ಜಂಟಿ ಆಯುಕ್ತರ ಮುಖಾಂತರ.
5. ಎಲ್ಲಾ ಜಂಟಿ ಆಯುಕ್ತರು (ಗು.ವಾ)/(ಜಾಗೃತಿ).
6. ಎಲ್ಲಾ ಗಡಿ ತನಿಖಾ ರಾಣಿಗಳಿಗೆ - ಮಾಹಿತಿಗಾಗಿ.



ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ(ಕರ್ನಾಟಕ), ಬೆಂಗಳೂರು, ಇವರ ನಡವಳಿಗಳು



ವಿಷಯ: ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆ 2003 -ಕಲಂ 53 ರ ರೀತ್ಯ ಸ್ಥಾಪಿಸಲಾಗಿದ್ದ ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯಾದ, ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ), ಇದನ್ನು ರದ್ದುಪಡಿಸಿ, ಚಲಿಸುವ ತನಿಖಾ ತಾಣೆಯಾಗಿ ಪರಿವರ್ತಿಸುವ ಕುರಿತು

ಉಲ್ಲೇಖ: 1. ಈ ಕಛೇರಿಯ ನಡವಳಿ ಸಂಖ್ಯೆ: ವಾತಅಅ(ಗುಸ)/ವಾತಅ-1/ಸಿ.ಆರ್-46/04-05, ದಿನಾಂಕ: 24-03-2005.

2. ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಜಂಟಿ ಆಯುಕ್ತರ ಪತ್ರ ಸಂಖ್ಯೆ:

JCCT(Vig)/New.C.P/Cr-2/05-06, 15.11.2005.

ಪ್ರಸ್ತಾವನೆ:

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಉಲ್ಲೇಖ(1) ರ ನಡವಳಿಗಳ ಪ್ರಕಾರ ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆ 2003 ರ ಕಲಂ 53(1) ಪ್ರಕಾರ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ), ಇದನ್ನು ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯಾಗಿ ಸ್ಥಾಪಿಸಲಾಗಿತ್ತು. ಜಂಟಿ ಆಯುಕ್ತರು(ಜಾಗೃತಿ), ಬೆಂಗಳೂರು, ಇವರು ತಮ್ಮ ಉಲ್ಲೇಖ(2)ರ ಪತ್ರದ ಮೂಲಕ, ತಮ್ಮ ವಿಭಾಗದಲ್ಲಿನ ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ) ತನಿಖಾ ತಾಣೆಯು ಜನದಟ್ಟಣೆಯಿಂದ ಕೂಡಿದ ಪ್ರದೇಶದಲ್ಲಿದ್ದು, ಅಪಘಾತಗಳು ಉಂಟಾಗುತ್ತಿವೆಯೆಂದೂ, ಈ ಕಾರಣದಿಂದ ವಾಹನಗಳನ್ನು ನಿಲ್ಲಿಸಿ ತಪಾಸಿಸಲು ಸಾಧ್ಯವಾಗುತ್ತಿಲ್ಲವೆಂದು ತಿಳಿಸಿರುತ್ತಾರೆ. ಮತ್ತು ಬೆಂಗಳೂರಿನಿಂದ ಹಿಂದೂಪುರಕ್ಕೆ ಹೋಗುವ ವಾಹನಗಳು ಮಾತ್ರ ತಪಾಸಣೆಗೆ ಒಳಪಡುತ್ತಿದ್ದು, ಮಿಕ್ಕ ವಾಹನಗಳು ಮುಖ್ಯವಾಗಿ ರಾಷ್ಟ್ರೀಯ ಹೆದ್ದಾರಿ-7 ಹಾಗೂ ರಾಷ್ಟ್ರೀಯ ಹೆದ್ದಾರಿ-4 ಇವುಗಳ ನಡುವೆ ಸಾಗುವ ವಾಹನಗಳು ಹೊಸದಾಗಿ ನಿರ್ಮಾಣವಾಗಿರುವ ರಾಷ್ಟ್ರೀಯ ಹೆದ್ದಾರಿ-207 ರಲ್ಲಿ ಸಂಚರಿಸುತ್ತಿರುವುದರಿಂದ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ) ತನಿಖಾ ತಾಣೆಗೆ ಹೆಚ್ಚಿನ ವಾಹನಗಳು ಬಾರದ ಕಾರಣ ದಾಖಲಾತಿಗಳ ಸಂಗ್ರಹಣೆ ಮತ್ತು ಸಂಗ್ರಹಿತ ದಂಡದ ಪ್ರಮಾಣವು ಕಡಿಮೆಯಾಗಿರುವುದು ಕಂಡು ಬಂದಿದ್ದು, ಸದರಿ ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯಾದ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ) ಇದನ್ನು ರದ್ದುಗೊಳಿಸಿ, ಚಲಿಸುವ ತನಿಖಾ ತಾಣೆಯಾಗಿ ಪರಿವರ್ತಿಸಿ ದೊಡ್ಡಬಳ್ಳಾಪುರ ತಾಲ್ಲೂಕಿನಾದ್ಯಂತ ಕ್ಷೇತ್ರವ್ಯಾಪ್ತಿ ನೀಡಿದ ಪಕ್ಷದಲ್ಲಿ ಹೆಚ್ಚು ಪರಿಣಾಮಕಾರಿಯಾಗಿ ಸರಕು ವಾಹನಗಳ ತಪಾಸಣಾ ಕಾರ್ಯವನ್ನು ನಿರ್ವಹಿಸಬಹುದೆಂದು ಅಭಿಪ್ರಾಯ ವ್ಯಕ್ತಪಡಿಸಿರುತ್ತಾರೆ. ಜಂಟಿ ಆಯುಕ್ತರು ನೀಡಿದ ವರದಿಯನ್ನು ಪರಿಶೀಲಿಸಿದ್ದು ಸಮಂಜಸವೆಂದು ಕಂಡುಬಂದಿದೆ.

ಮೇಲಿನ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ರಾಜ್ಯದ ರಾಜಸ್ವ ಸಂಗ್ರಹಣೆಯ ಹಿತದೃಷ್ಟಿಯಿಂದ, ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ), ಈ ಸ್ಥಳದಲ್ಲಿ ಕಾರ್ಯ ನಿರ್ವಹಿಸುತ್ತಿರುವ ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯನ್ನು ಚಲಿಸುವ ತನಿಖಾ ತಾಣೆಯಾಗಿ ಪರಿವರ್ತಿಸಿ ಜಂಟಿ ಆಯುಕ್ತರ ಕಛೇರಿ(ಜಾಗೃತಿ), ಬೆಂಗಳೂರು, ಈ ವಿಭಾಗದ ನಿಯಂತ್ರಣದಲ್ಲಿ ಕಾರ್ಯನಿರ್ವಹಿಸುವ ಸಲುವಾಗಿ, ಈ ಕೆಳಕಂಡಂತೆ ಆದೇಶ ಹೊರಡಿಸಿರುತ್ತೇನೆ

ಆದೇಶ ಸಂಖ್ಯೆ: ವಾ.ತ.ಅ.ಅ(ಗು.ಸ)/ವಾತ.ಅ-1/ಸಿ.ಆರ್-46/2004-05,

ದಿನಾಂಕ: 17ನೇ ನವೆಂಬರ್, 2005.

ಮೇಲ್ಕಂಡ ಪ್ರಸ್ತಾವನೆಗಳಿಗೆ ಅನುಗುಣವಾಗಿ, ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆ 2003 ರ ಪ್ರಕರಣ 53(1) ರ ಅನ್ವಯ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರು (ಕರ್ನಾಟಕ), ಬೆಂಗಳೂರು, ಆದ ನಾನು ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ), ಆ ಸ್ಥಳದಿಂದ, ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯನ್ನು ಚಲಿಸುವ ತನಿಖಾ ತಾಣೆಯಾಗಿ ಪರಿವರ್ತಿಸಿ, ಅಲ್ಲಿ

1109/1500

ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ(ಕರ್ನಾಟಕ), ಬೆಂಗಳೂರು, ಇವರ ನಡವಳಿಗಳು

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ವಿಷಯ: ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆ 2003 ರ ಕಲಂ 53 ರ ರೀತ್ಯ ಸ್ಥಾಪಿಸಲಾಗಿದ್ದ ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯಾದ, ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ), ಇದನ್ನು ರದ್ದುಪಡಿಸಿ, ಚಲಿಸುವ ತನಿಖಾ ತಾಣೆಯಾಗಿ ಪರಿವರ್ತಿಸಿರುವ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಒಳ) ಇದನ್ನು ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ (ಒಳ ಮತ್ತು ಹೊರ) ಎಂಬುದಾಗಿ ಮರುಸ್ಥಾಪನೆ ಮಾಡುವ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ: 1. ಈ ಕಛೇರಿಯ ನಡವಳಿ ಸಂಖ್ಯೆ: ವಾತೆಅಆ(ಗುಸ)/ವಾತೆಅ-1/ ಸಿ.ಆರ್-46/04-05, ದಿನಾಂಕ: 24-03-2005.
2. ಈ ಕಛೇರಿಯ ನಡವಳಿ ಸಂಖ್ಯೆ: ವಾತೆಅಆ(ಗುಸ)/ವಾತೆಅ-1/ ಸಿ.ಆರ್-46/04-05, ದಿನಾಂಕ: 17-11-2005

ಪ್ರಸ್ತಾವನೆ:

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಉಲ್ಲೇಖ(2) ರ ನಡವಳಿಗಳ ಪ್ರಕಾರ ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆ 2003 ರ ಕಲಂ 53(1) ಪ್ರಕಾರ ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯಾದ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ), ಇದನ್ನು ರದ್ದುಗೊಳಿಸಿ ಚಲಿಸುವ ತನಿಖಾ ತಾಣೆಯಾಗಿ ಪರಿವರ್ತಿಸಲಾಗುತ್ತದೆ. ಇದೀಗ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಹೊರ) ಇದರ ಮೂಲಕ ನಿರ್ವಹಿಸಲಾಗುತ್ತಿದ್ದ ರಹದಾರಿ ಪತ್ರಗಳನ್ನು ಹಿಂದಕ್ಕೆ ಪಡೆಯುವುದು ಮತ್ತು ತನಿಖಾ ತಾಣೆಯನ್ನು ತಪ್ಪಿಸಿಕೊಂಡು ಬಂದ ಹಾಗೂ ಬೆಂಗಳೂರಿನಿಂದ ಹೊರ ಹೋಗುವ ಸರಕುಗಳ ಸಾಗಾಣಿಕೆ ವಾಹನಗಳ ತಪಾಸಣೆಯೇ ಮೊದಲಾದ ಹೊರ ತನಿಖಾ ತಾಣೆಯ ಕಾರ್ಯಗಳನ್ನು ನಿರ್ವಹಿಸುವುದು ಅಗತ್ಯವಾಗಿರುತ್ತದೆ. ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ಮೇಲಿನ ಹೊರ ತನಿಖಾ ತಾಣೆಯ ಕೆಲಸಗಳನ್ನು ನಿರ್ವಹಿಸಲು ಸದರಿ ಬಳ್ಳಾರಿ ರಸ್ತೆ (ಹೊರ) ತನಿಖಾ ತಾಣೆಯ ವ್ಯಾಪ್ತಿಯಲ್ಲಿಯೇ ಇರುವ ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯಾದ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಒಳ), ದೇವನಹಳ್ಳಿ, ಬೆಂಗಳೂರು. ಇದನ್ನು ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ(ಒಳ ಮತ್ತು ಹೊರ), ದೇವನಹಳ್ಳಿ, ಬೆಂಗಳೂರು, ಎಂಬುದಾಗಿ ಮರುನಾಮಕರಣ ಮಾಡಿ ಸ್ಥಾಪಿಸಿ, ಹೊರ ಹೋಗುವ ವಾಹನಗಳನ್ನೂ ತಪಾಸಣೆಗೆ ಒಳಪಡಿಸಲು ಅನುಕೂಲವಾಗುವಂತೆ ಮಾಡಬಹುದಾಗಿದೆ ಎಂದು ಅಭಿಪ್ರಾಯ ಪಡಲಾಗಿದೆ.

ಮೇಲಿನ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ರಾಜ್ಯದ ರಾಜಸ್ವ ಸಂಗ್ರಹಣೆಯ ಹಿತದೃಷ್ಟಿಯಿಂದ, ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಒಳ), ದೇವನಹಳ್ಳಿ, ಬೆಂಗಳೂರು, ಈ ಸ್ಥಳದಲ್ಲಿ ಕಾರ್ಯ ನಿರ್ವಹಿಸುತ್ತಿರುವ ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯನ್ನು ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣೆ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಒಳ ಮತ್ತು ಹೊರ), ದೇವನಹಳ್ಳಿ, ಬೆಂಗಳೂರು, ಎಂಬುದಾಗಿ ಪುನರ್ಸ್ಥಾಪಿಸಿ, ಜಂಟಿ ಆಯುಕ್ತರ ಕಛೇರಿ(ಜಾಗೃತಿ), ಬೆಂಗಳೂರು, ಈ ವಿಭಾಗದ ನಿಯಂತ್ರಣದಲ್ಲಿ ಕಾರ್ಯನಿರ್ವಹಿಸುವ ಸಲುವಾಗಿ, ಈ ಕೆಳಕಂಡಂತೆ ಆದೇಶ ಹೊರಡಿಸಿರುತ್ತೇನೆ.

ಆದೇಶ ಸಂಖ್ಯೆ: ವಾ.ತೆ.ಅ.ಆ(ಗು.ಸ)/ವಾತೆ.ಅ-1/ಸಿ.ಆರ್-46/2004-05,
ದಿನಾಂಕ: 29ನೇ ನವೆಂಬರ್, 2005.

ಮೇಲ್ಕಂಡ ಪ್ರಸ್ತಾವನೆಗಳಿಗೆ ಅನುಗುಣವಾಗಿ, ಕರ್ನಾಟಕ ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ಕಾಯ್ದೆ 2003 ರ ಪ್ರಕರಣ 53(1) ರ ಅನ್ವಯ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ವಾಣಿಜ್ಯ ತೆರಿಗೆಗಳ ಆಯುಕ್ತರು (ಕರ್ನಾಟಕ), ಬೆಂಗಳೂರು, ಆದ ನಾನು ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಒಳ) ದೇವನಹಳ್ಳಿ, ಬೆಂಗಳೂರು, ಇಲ್ಲಿ ಕಾರ್ಯ ನಿರ್ವಹಿಸುತ್ತಿರುವ ಸ್ಥಿರ ತನಿಖಾ ತಾಣೆಯನ್ನು ಮೌಲ್ಯವರ್ಧಿತ ತೆರಿಗೆ ತನಿಖಾ ತಾಣ, ಬಳ್ಳಾರಿ ರಸ್ತೆ(ಒಳ ಮತ್ತು ಹೊರ), ದೇವನಹಳ್ಳಿ, ಬೆಂಗಳೂರು, ಎಂಬುದಾಗಿ ಪುನರ್ಸ್ಥಾಪನೆ ಮಾಡಿ, ಜಂಟಿ ಆಯುಕ್ತರು(ಜಾಗೃತಿ), ಬೆಂಗಳೂರು, ಇವರ ಅಧೀನದಲ್ಲಿ ರಾಜ್ಯದ ಒಳಬರುವ ಮತ್ತು ಹೊರ ಹೋಗುವ ಸರಕು ಸಾಗಾಣಿಕೆ ವಾಹನಗಳ ತಪಾಸಣೆಯ ಕಾರ್ಯ ನಿರ್ವಹಿಸುವಂತೆ ಆದೇಶಿಸಿರುತ್ತೇನೆ. ಈ ಆದೇಶವು ತತ್ಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬಂದಿರುತ್ತದೆ.

ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಆಯುಕ್ತರು,
ಕರ್ನಾಟಕ, ಬೆಂಗಳೂರು.

ಪ್ರತಿಗಳು:

1. ಆಯುಕ್ತರ ಕಛೇರಿಯ ಎಲ್ಲಾ ಅಪರ ಆಯುಕ್ತರು, ಬೆಂಗಳೂರು ಇವರಿಗೆ.
2. ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಜಂಟಿ ಆಯುಕ್ತರು(ಜಾಗೃತಿ), ಬೆಂಗಳೂರು ಇವರಿಗೆ ತನಿಖಾ ತಾಣಿಗೆ ಅವಶ್ಯವಾದ ಎಲ್ಲಾ ಸವಲತ್ತುಗಳನ್ನು ಒದಗಿಸಿ ಕೈಗೊಂಡ ಕ್ರಮಗಳ ಬಗ್ಗೆ ವರದಿ ಸಲ್ಲಿಸುವಂತೆ ಆದೇಶಿಸಿದೆ.
3. ವಾಣಿಜ್ಯ ತೆರಿಗೆ ಸಹಾಯಕ ಆಯುಕ್ತರು (ಸಾರ್ವಜನಿಕ ಸಂಪರ್ಕಾಧಿಕಾರಿ), ಆಯುಕ್ತರ ಕಛೇರಿ, ಇವರಿಗೆ ಈ ಆದೇಶವನ್ನು ರಾಜ್ಯದ ಗೆಜೆಟಿಯರ್‌ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ಸೂಕ್ತ ಕ್ರಮ ಕೈಗೊಳ್ಳಲು ಸೂಚಿಸಿದೆ.
4. ಸಂಬಂಧಿತ ಅಧಿಕಾರಿ ಮತ್ತು ಸಿಬ್ಬಂದಿ ವರ್ಗದವರಿಗೆ - ಜಂಟಿ ಆಯುಕ್ತರ ಮುಖಾಂತರ.
5. ಎಲ್ಲಾ ಜಂಟಿ ಆಯುಕ್ತರು (ಗು.ವಾ)/(ಜಾಗೃತಿ).
6. ಎಲ್ಲಾ ಗಡಿ ತನಿಖಾ ತಾಣಗಳಿಗೆ - ಮಾಹಿತಿಗಾಗಿ.

**GOVERNMENT OF KARNATAKA
(DEPARTMENT OF COMMERCIAL TAXES)**

No.KSA. CR.327/2005-06

Office of the
Commissioner of Commercial Tax
in Karnataka, Gandhinagar,
Bangalore, Dated: 29.11.2005

NOTIFICATION

In exercise of the powers under clauses (a) and (b) of sub-sule (1) of Rule 157 of the Karnataka Value Added Tax Rules 2005 and in supersession of the notifications No.Ad.Com (I&C)/CTO/CR/4/2005-06, dated 12.4.2005 and No.Adcom(I&C)/CTO/CR/6/2005-06, dated 28.4.2005, it is hereby notified that,

(1) a dealer whose total turnover exceeds fifty lakh rupees during the year ending 31st March, 2004 or in any subsequent year,

(a) shall be permitted to issue a delivery note in Form VAT 515 for carrying all goods except arecanut, cotton, iron and steel scrap, oilseeds and rough granite stones, where they are carried not as result of sale:

(b) shall issue a delivery note in Form VAT 505 for carrying, whether as a result of sale or not, arecanut, cotton, iron and steel scrap, oilseeds and rough granite stones.

(2) all other dealers,

(a) shall be permitted to issue a delivery note in Form VAT 515 for carrying within the limits of a revenue district, not as a result of sale, all goods except arecanut, cardamom, cashew, coconut, coffee, copra, cotton, edible oil including vanaspathi, iron and steel, oilseeds, pepper, rough granite stones, rubber and timber.

(b) shall issue a delivery note in Form VAT 505 for carrying,

(i) not as a result of sale, any goods beyond the limits of the revenue district, and

(ii) as a result of sale, arecanut, cardamom, cashew, coconut, coffee, copra, cotton, edible oil including vanaspathi, iron and steel, oilseeds, pepper, rough granite stones, rubber and timber whether within the limits of a revenue district or outside.

(P. RAVIKUMAR)
Commissioner of Commercial Taxes
in Karnataka, Bangalore



**GOVERNMENT OF KARNATAKA
(DEPARTMENT OF COMMERCIAL TAXES)**

No.KSA. CR.327/2005-06

Office of the
Commissioner of Commercial Taxes
in Karnataka, Gandhinagar,
Bangalore, Dated: 5.1.2006

NOTIFICATION

In exercise of the powers under sub-rule (1) of Rule 157 of the Karnataka Value Added Tax Rules, 2005 and in supersession of the notification No.KSA.CR.327/2005-06, dated 29.11.2005, it is hereby notified that,

(1) a dealer whose total turnover exceeds fifty lakh rupees during the year ending 31st March, 2004 or in any subsequent year,

(a) shall be permitted to issue a delivery note in Form VAT 515 for carrying, whether as a result of sale or not, all goods except arecanut, cotton, iron and steel scrap, oilseeds and rough granite stones;

(b) shall issue a delivery note in Form VAT 505 for carrying, whether as a result of sale or not, arecanut, cotton, iron and steel scrap, oilseeds and rough granite stones.

(2) all other dealers whose total turnover does not exceed fifty lakh rupees during the year ending 31st March, 2004 or in any subsequent year,

(a) shall be permitted to issue a delivery note in Form VAT 515 for carrying within the limits of a revenue district, not as a result of sale, all goods except arecanut, cardamom, cashew, coconut, coffee, copra, cotton, edible oil including vanaspathi, iron and steel, oilseeds, pepper, rough granite stones, rubber and timber.

(b) shall issue a delivery note in Form VAT 505 for carrying,

(i) not as a result of sale, any goods beyond the limits of the revenue district, and

(ii) as a result of sale, arecanut, cardamom, cashew, coconut, coffee, copra, cotton, edible oil including vanaspathi, iron and steel, oilseeds, pepper, rough granite stones, rubber and timber whether within the limits of a revenue district or outside.

(P. RAVIKUMAR)
Commissioner of Commercial Taxes
in Karnataka, Bangalore



GOVERNMENT OF KARNATAKA

No.FD 541 CSL 2005

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, Dated: 19.01.2006.

NOTIFICATION

The draft of the following rules further to amend the Karnataka Value Added Tax Rules, 2005, which the Government of Karnataka propose 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 persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after ten 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 or suggestions may be addressed to the Principal Secretary to Government, Finance Department, Vidhana Soudha, Bangalore-560 001.

DRAFT RULES

1. **Title and commencement.**- (1) These rules may be called the Karnataka Value Added Tax (Amendment) Rules, 2006.
(2) They shall come into force from the date of their publication in the Official Gazette.

2. **Amendment of rule 33.** - In the Karnataka Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 33, in sub-section (16), for the words “within ten days”, the words “ within twenty five days” shall be substituted.

3. **Substitution of Rule 37.** – For Rule 37 of the said rules, the following shall be substituted, namely:-

“37.Tax Period.- The tax period for the purposes of section 35 shall be as follows, namely,-

(1) In the case registered dealers, other than those dealers opting for payment of tax by way of composition under Section 15, whose turnover in a period of four consecutive quarters does not exceed fifteen lakhs rupees, shall be a quarter.

(2) In the case of other registered dealers, it shall be one calendar month.

Explanation:- For the purposes of clause (1), a quarter shall mean any period ending on the final day of the months of March, June, September and December of a calendar year”.

4. **Amendment of Rule 38.-** In Rule 38 of the said Rules,-

(i) In sub-rule (1), for the words “monthly return”, the words “monthly or quarterly return as the case may be“ shall be substituted.

(ii) In sub-rule (4), for the words “monthly return”, the words “monthly or quarterly return as the case may be” shall be substituted.

5. **Amendment of Rule 54.-** In Rule 54 of the said Rules, in sub-rule (2), after the words “ tax concession”, the words, brackets and figures “ under sub-section (2) of section 5 or section 42” shall be inserted.
6. **Substitution of rule 126. -** For rule 126 of the said rules, the following shall be substituted, namely:-
“126. Any officer authorized under the Act, to recover tax and penalty or demand payment of any tax, penalty, fee or any other amount payable under the Act or rules made there under shall have the power to recover such amount due together with any interest payable by exercising powers under section 45.”
7. **Amendment of rule 128. -** In rule 128 of the said rules, -
(i) for sub-rule (1), the following shall be substituted, namely:-
“(1) Where a dealer is eligible for refund of tax, under sub-section (5) of section 10 on the basis of the return submitted fro any month during a year or on the basis of any final return submitted under sub-section (4) of section 27, after adjustment under rule 127, the officer authorized by the Commissioner in this behalf shall proceed to issue to such dealer a refund payment order in Form VAT 255 sanctioning refund of such amount, within thirty five days after the end of the month for which such return is furnished within the time specified under section 35 or within fifteen days from the date of receipt of such final return if it is after the time specified or within thirty five days from the date of receipt of such final return.”
(ii) sub-rule (2) shall be omitted.
8. **Amendment of rule 134.-** In rule 134 of the said rules,-
(i) for sub-rule (1), the following shall be substituted, namely:-

“(1) The Commissioner or the Joint Commissioner authorized by him subject to such conditions as specified by him, may permit under section 16, the taxable turnover of sales by a registered dealer who makes sales of goods by retail directly to the consumer to be determined by a method agreed with that dealer or by any method described in a notice issued by him for the purposes of this rule.”

“(2) Such registered dealer may be permitted to calculate tax on his sales by one of the methods specified under this rule.”

9. Amendment of rule 157. - In rule 157 of the said rules, in sub-rule (2), for clause (a), the following shall be substituted, namely,-

“(a) The delivery note in Form VAT 505 affixed with a hologram shall be obtained by a dealer from the Local VAT officer or VAT sub-officer on payment of two rupees per Form and any form obtained before the commencement of the Karnataka Value Added Tax (Amendment) Rules, 2006 shall be invalid after fifteen days from the date of such commencement.”

10. Amendment of rule 166.- In rule 166 of the said rules,-

(i) in sub-rule (1), -

(a) for the words “ any registered dealer”, the words, commas and figures “subject to input tax restrictions specified in section 11, 12 and 19, any registered dealer” shall be substituted;

(b) for the words “for they are held in stock”, the words “form they are held in stock in the State” shall be substituted.

(ii) after sub-rule (5), the following shall be inserted, namely:-

“(5-A) No relief shall be allowed under sub-rule (1), in respect of any goods taxable under the Act held in stock, which are sold in the course of inter-State trade or commerce on which no tax is payable under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).”

(iii) in sub-rule (7), after the words “as relief,” the words, figure and brackets “and where he has grounds to believe that the relief claimed under sub-rule (1) is incorrect, based on any information available, he may issue a revised certificate, after giving the dealer an opportunity of showing cause against issue of such revised certificate” shall be inserted.

11. Amendment of rule 169. - In rule 169 of the said rules, in sub-rule (1), for the word and figures “rule 163,” the word and figures “rule 168” shall be substituted.

12. Amendment of Form VAT 156.- In Form VAT 156 of the said rules, in item 2, for sub-item (ii), the following shall be substituted, namely:-

“(ii) TIN and LVO or VSO”

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(1)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

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 2006, the tax payable under Section 5 of the said Act, on the sale of diesel not exceeding seventy thousand (70,000) kilo litres, for supply 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:-

| Sl. No. | Period | Quantity of Diesel to be released for the month |
|---------|--------------------------|---|
| 1 | 01.04.2006 to 30.04.2006 | 7400 kilo litres |
| 2 | 01.05.2006 to 31.05.2006 | 7400 kilo litres |
| 3 | 01.06.2006 to 10.06.2006 | 2400 kilo litres |
| 4 | 15.08.2006 to 31.08.2006 | 3800 kilo litres |
| 5 | 01.09.2006 to 30.09.2006 | 7000 kilo litres |
| 6 | 01.10.2006 to 31.10.2006 | 7000 kilo litres |
| 7 | 01.11.2006 to 30.11.2006 | 7000 kilo litres |
| 8 | 01.12.2006 to 31.12.2006 | 7000 kilo litres |
| 9 | 01.01.2007 to 31.01.2007 | 7000 kilo litres |
| 10 | 01.02.2007 to 28.02.2007 | 7000 kilo litres |
| 11 | 01.03.2007 to 31.03.2007 | 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 31st March 2007.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(2)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 8-A of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), the Government of Karnataka hereby amends with effect from the first day of April, 2006, the Notification No.FD 156 CSL 2002(P)(2), dated 5th August, 2002 published in Part IV-A of the Karnataka Gazette, Extraordinary, dated 5th August, 2002, as follows, namely.-

In the said Notification, in item (i), the words **“other than an oil refinery in the State”** shall be omitted.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(3)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

NOTIFICATION

In exercise of the powers conferred by sub-section (8) of section 12-C of the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957), the Government of Karnataka hereby notifies with immediate effect, that the assessment of all dealers in respect of any year upto the year ending 31st March, 2005 which has not been completed under section 12 of the said Act, shall be deemed to have been made on the basis of return submitted by the dealer concerned in accordance with sub-section (1) of section 12 of the said Act without requiring the presence of the dealer or production of books of account by the dealer subject to the following conditions, namely,-

1. The dealer has submitted return in Form-4 for the year before the date of issue of this notification.
2. The dealer is not an oil company.
3. For the assessment year, the dealer is not found to have attempted to conceal or suppress tax liability of more than thirty thousand rupees and any tax liability of lesser amount has been discharged by the dealer and declared in the revised return filed for the year.
4. The dealer is not one in whose case, during the immediately preceding year or any year preceding to the year which is covered by this notification, the amount of tax finally assessed is more than the tax payable by him as declared in the return filed, by more than twenty five thousand rupees and such amount is not as a result of rejection of claim to exemption from tax or concessional rate of tax on turnovers relating to sales in terms of section 5-A or sales or purchases

covered by notifications issued under section 8-A or 19-C or claim to exemption from tax or concessional rate of tax or non-liability to tax on sales or purchases or dispatches referred to in the Central Sales Tax Act, 1956(Central Act 74 of 1956), for which declarations or certificates prescribed were not furnished.

5. For any year commencing from 1st April, 2002, the dealer has furnished declarations or certificates prescribed along with the return or within thirty days from the issue of this notification, in case of claim to exemption from tax or concessional rate of tax or non-liability to tax on sales or purchases or dispatches referred to in the Central Sales Tax Act, 1956(Central Act 74 of 1956).

6. For any year commencing from 1st April, 2002, if the dealer has not furnished declarations or certificates prescribed along with the return or within thirty days from the issue of this notification, in case of claim exemption from tax or concessional rate of tax or non-liability to tax on sales or purchases or dispatches referred to in the Central Sales Tax Act, 1956(Central Act 74 of 1956), such claim shall be deemed to be rejected and assessed to tax.

7. Any order made under clause 6 above, shall be rectified to the extent of declarations or certificates prescribed that are furnished by the dealer within ninety days from the date of service of such order on him.

8. Every assessment made under this notification shall be subject to the provisions of Sections 12-A, 21, 22-A and 25-A.

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

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



GOVERNMENT OF KARNATAKA

No. FD 8 CET 2006(1)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

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 with immediate effect, that the assessment of all dealers in respect of any year upto the year ending 31st March, 2005 which has not been completed under section 5 of the said Act, shall be deemed to have been made on the basis of return submitted by the dealer concerned in accordance with sub-section (1) of Section 5 of the said Act without requiring the presence of the dealer or production of books of account by the dealer subject to the same conditions as specified in Notification No.FD 116 CSL 2006(3) dated 31.03.2006 issued under the Karnataka Sales Tax Act, 1957(Karnataka Act 25 of 1957) and subject to the further condition that every assessment made under this Notification shall be subject to the provisions of sections 6, 15 and 17 of the said Act.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(4)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

NOTIFICATION

In exercise of the powers conferred by sub-section (7) of section 2, sub-section (3) of section 4, sub-section (1) of section 5, sub-section (3) of section 11 and sub-section (1) of section 15 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 with effect from the first day of April, 2006, the following notifications, namely,-

1. FD 55 CSL 2005(4), dated 23rd March, 2005.
2. FD 55 CSL 2005(6), dated 23rd March, 2005.
3. FD 55 CSL 2005(7), dated 23rd March, 2005.
4. FD 91 CSL 2005(3), dated 31st March, 2005.
5. FD 197 CSL 2005(1), dated 30th April, 2005.
6. FD 197 CSL 2005(2), dated 30th April, 2005.
7. FD 197 CSL 2005(3), dated 30th April, 2005.
8. FD 197 CSL 2005(4), dated 30th April, 2005.
9. FD 416 CSL 2005(1), dated 16th September, 2005.
10. FD 416 CSL 2005(2), dated 16th September, 2005.

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

(S.DIVAKAR)

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(5)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

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, 2006 and upto thirtieth day of September, 2006, 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,

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(6)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

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, 2006, the tax payable by a dealer under the said Act to four per cent on the sale of the following goods, namely:-

- (1) Agricultural dusters, sprayers, sprinkler and drip irrigation equipments and their parts and accessories.
- (2) Biological control agents, namely, parasitoids, predators, pathogens and pheromones.
- (3) Handmade soaps.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(7)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

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, 2006, the tax payable by a dealer under the said Act on the sale of the following goods, namely:-

- (1) Goods taken under Customs Bond for re-export after manufacturing or otherwise
- (2) Khandasari sugar.
- (3) Molasses.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(8)
Secretariat,

Karnataka Government
Vidhana Soudha,
Bangalore, dated: 31.3.2006

NOTIFICATION

In exercise of the powers conferred by entry 20 of Third schedule of 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 with effect from the first day of April, 2006 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.

TABLE

| Sl. No. | Heading and sub-heading No. | DESCRIPTION |
|----------------|--|---|
| (1) | (2) | (3) |
| 1. | 8419.89.90, 8479.89.99, 8514.30.90 | Environmental simulation equipments. |
| 2. | 8428 | Coal handling equipments. |
| 3. | 8428.20 11, 8428.20 19 | Conveyors. |
| 4. | 8456 | Machine tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic beam or plasma are processes. |
| 5. | 8457 | Machining Centers, unit construction machines (single station) and multi station transfer machines for working metal. |
| 6. | 8459 | Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal. |

| Sl. No. | Heading and sub-heading No. | DESCRIPTION |
|----------------|------------------------------------|--|
| (1) | (2) | (3) |
| 7. | 8460 | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products. |
| 8. | 8461 | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal, or cermets. |
| 9. | 8462 | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, strengthening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above. |
| 10. | 8463 | Other machine-tools for working metal, or cermets, without removing metal. |
| 11. | 8464 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. |
| 12. | 8468 | Machinery and apparatus for soldering, brazing or welding whether or not capable of cutting; Gas operated surface tempering machines and appliances, but excluding parts. |
| 13. | 9030 | Digital multimeters, data acquisition systems, semiconductor parameter analyzer, signal routing switch, source meters, Nano voltmeters, Pico ammeters. |

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,

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(9)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006

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) and in supersession of Notification No.FD 197 CSL 2005(7), dated 30th April, 2005, the Government of Karnataka hereby specifies with effect from the first day of April, 2006, 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), as IT (Information Technology) products, namely:-

TABLE

| Sl. No. | Heading and sub-heading No. | Description |
|----------------|---------------------------------------|--|
| (1) | (2) | (3) |
| 1. | 8469.11.00 | Word processing machines |
| 2. | 8469.12.00 | Electronic typewriters |
| 3. | 8470.10.00 | Electronic calculator capable of operations without an external source of electrical power and pocket size data recording, reproducing and displaying machines with calculating functions (including electronic diaries other than those covered under heading No.8471) or incorporating a printing device |
| 4. | 8471 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data |
| 5. | 8473.10.00, 8473.21.00, 8473.30 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of sub-heading 8469.11.00, 8469.12.00, 8470.10.00 and 8471 |
| 6. | 8501.10.11 8501.10.12 | DC Micro motors and Stepper motors of an output not exceeding 37.5 watts |
| 7. | 8503 | Parts of goods specified in sub-heading 8501.10.11 and |

| Sl. No. | Heading and sub-heading No. | Description |
|----------------|------------------------------------|---|
| (1) | (2) | (3) |
| | | 8501.10.12 |
| 8. | 8504 | Uninterrupted Power Supplies (UPS) and their parts |
| 9. | 8519.99.40 | MP-3 Player |
| 10. | 8523 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 of the Central Excise Tariff Act, 1985. |
| 11. | 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding gramophone records, audio cassettes and products of Chapter 37 of the Central Excise Tariff Act, 1985. |
| 12. | 8529.10 | Aerials, antennas and parts; parts of goods specified in sub-headings 8525.10, 8525.20 and 8527.90. |
| 13. | 8531 | Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) and parts thereof. |
| 14. | 8534 | Printed Circuits |
| 15. | 8540 | Data or graphic display tubes and parts thereof but excluding T.V. picture tubes and parts thereof. |
| 16. | 8541 | Diodes, transistors & similar semi-conductor devices; photo sensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes; mounted piezo-electric crystals. |
| 17. | 8542 | Electronic Integrated Circuits and Micro-assemblies |
| 18. | 8543.20, 8543.90.00 | Signal Generators and parts thereof. |
| 19. | 8544 | Optical fibre cables, Networking cables such as Flat cables, CAT 3 cables, CAT 5 cables, CAT 6 cables, unshielded twisted pair (UTP) cables. |
| 20. | 9001.10.00 | Optical fibre and optical fibre bundles, cables, other than those of heading 8544.70 |
| 21. | 9013.80.10, 9013.90.10 | Liquid Crystal devices, flat panel display devices and parts thereof. |
| 22. | 9030 | Cathode ray oscilloscopes, spectrum analysers, cross talk meters, gain measuring instruments, distortion factor meters, psophometers, network and logic analysers and |

| Sl. No. | Heading and sub-heading No. | Description |
|----------------|------------------------------------|--------------------------|
| (1) | (2) | (3) |
| | | signal analysers. |
| 23. | 9612.10.10 | Computer printer ribbon. |

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.

(4) Where the description against any heading or sub-heading is shown as “other” then the interpretation as provided in Explanation 2 shall apply.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(10)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

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, 2006, that the input tax shall not be deducted in calculating the net tax payable by a dealer under the said Act on the following goods and subject to such conditions as specified below, namely,-

- (1) All goods used as inputs in the business relating to liquor including beer, fenny, liqueur and wine, narcotics, molasses and rectified spirit.
- (2) Cement used as input in the business relating to pipes and fittings.
- (3) Naphtha.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(11)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore dated: 31.03.2006.

NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-section (1) of Section 15 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, 2006, that the total turnover for the purpose of the said clause shall be fifteen lakh rupees.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(12)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore dated: 31.03.2006.

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 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, 2006, 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

| Sl. No. | Heading and sub-heading No. | Description |
|----------------|------------------------------------|--|
| (1) | (2) | (3) |
| 1. | 2839 | Sodium silicate and Potassium silicate |
| 2. | 3206.49.90 | P.E.Master Batches |
| 3. | 3503, 3913.90 | Gelatin |
| 4. | 4819.50.10, 4819.50.90 | Corrugated paper or paper board boxes and other packing containers with lining |
| 5. | 7310 | Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment and also excluding trunks and cases |
| 6. | 7326.20.90 | Double wire loops |
| 7. | - | Coffee and ground nut husk |
| 8. | - | Saw dust |
| 9. | - | Paper insulated aluminium wire |
| 10. | | Buttons, zippers, hooks and hoop tape, non-woven interlining, polyester wadding, shoulder pad; packing material namely collar band, butterfly, all types of pins |

| | |
|--|-----------|
| | and clips |
|--|-----------|

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.

(4) Where the description against any heading or sub-heading is shown as “other” then the interpretation as provided in Explanation 2 shall apply.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(13)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 15 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka, with effect from the first day of April, 2006, hereby specifies the amount payable by a dealer by way of composition under the said sub-section as follows, namely,-

(1) In respect of a dealer executing works contracts at the rate of four per cent

on the total consideration for the works contracts executed by him,

(2) In respect of a dealer who is a hotelier or restaurateur or caterer, or a dealer

running a sweet meat stall or ice cream parlour or bakery at the rate of four

per cent of his total turnover,

(3) In respect of a dealer being a mechanised crushing unit producing granite metals, at the following rates,

| Sl. No. | Capacity | Rates |
|---------|---|----------------------|
| (1) | (2) | (3) |
| (i) | For each mechanized crushing machine of size exceeding 16"x 9" | Rs. 16,500 per month |
| (ii) | For each mechanized crushing machine of size exceeding 12"x 9" but not exceeding 16"x9" | Rs. 8,250 per month |
| (iii) | For each crushing machine of size upto 12"x 9" | Rs. 4,000 per month |

(4) In respect of a dealer being a mechanised crushing unit producing metals other than granite metals, at the following rates,

| Sl. No. | Capacity | Rates |
|---------|---|----------------------|
| (1) | (2) | (3) |
| (i) | For each mechanized crushing machine of size exceeding 16"x 9" | Rs. 10,000 per month |
| (ii) | For each mechanized crushing machine of size exceeding 12"x 9" but not exceeding 16"x9" | Rs. 5,000 per month |
| (iii) | For each crushing machine of size upto 12"x 9" | Rs. 3,000 per month |

(5) In respect of any other dealer at the rate of one per cent of his total turnover.

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

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



GOVERNMENT OF KARNATAKA

No. FD 116 CSL 2006(14)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

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, 2006, the tax payable under the said Act to four per cent on the sale by.-

- (a) the Canteen Stores Department to the Regimental or unit run canteens;
- (b) the Canteen Stores Department to the members of the Armed Forces;
- (c) the Regimental or unit run canteens to the members of the Armed Forces; and
- (d) the regimental or unit run canteens to military pensioners and to the families of the deceased military pensioners,

of the following goods, namely.-

1. Toilet articles; tooth brush, sanitary napkins, toilet brushes and toilet paper.
2. Washing soap, powder and flakes, detergents, laundry whiteners, stain busters and stain removers.
3. Tiffin boxes, thermos flasks, thermo ware and casseroles.
4. Electrical fans, iron boxes and immersion water heaters.
5. Mosquito repellants including coils and electrical devices.
6. Articles of plastic.
7. Suitcases costing not more than Rs.2,000 per piece; suitcase covers, School bags.

8. Locks.
9. Plastic moulded furniture.
10. Wrist watches costing not more than Rs.1,000 per piece.
11. Coffee powder including french coffee and instant coffee.
12. Instant mix, sambar and rasam powder.

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

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



GOVERNMENT OF KARNATAKA

No. FD116 CSL 2006(15)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31.03.2006.

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 immediate effect the Notification No.FD 197 CSL 2005 (5) dated 30th April, 2005, published in Karnataka Gazette, Extraordinary, dated 30th April, 2005, as follows, namely,-

In the said Notification, for the words “by a dealer under the said Act on the sale of goods by the following Khadi and Village Industries”, the words “under the said Act on the sale of goods by the dealers which are Khadi and Village Industries as specified below” shall be substituted.

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

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



GOVERNMENT OF KARNATAKA

No. FD 8 CET 2006(2)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore dated: 31.03.2006.

NOTIFICATION

In exercise of the powers conferred by clause (j) of sub-section (1) of Section 2 of the Karnataka Special Tax on Entry of Certain Goods Act, 2004 (Karnataka Act 29 of 2004), the Government of Karnataka hereby notify that, with effect from the First day of April, 2006, the tax shall be levied and collected under the said Act on the entry of the following goods, namely.-

- (1) Aluminium rods
- (2) Diesel
- (3) Spring leaves of motor vehicles.

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

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



GOVERNMENT OF KARNATAKA

No. FD 8 CET 2006(3)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore dated: 31.03.2006.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 3 of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979), 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 First day of April, 2006, the Notification-I No.FD 11 CET 2002, dated 30th March, 2002 published in Karnataka Gazette, Extraordinary, dated 30th March 2002, as follows, namely.-

In the said notification, in the table, the entries relating to Serial Number (2) shall be omitted.

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

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



GOVERNMENT OF KARNATAKA

No. FD 8 CET 2006(4)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore dated: 31.03.2006.

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 exempts, with effect from the First day of April, 2006, the tax payable by a dealer under the said Act, on the entry of beedi leaves.

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

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



GOVERNMENT OF KARNATAKA

No. FD 8 CET 2006(5)

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore dated: 31.03.2006.

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 11-A of the Karnataka Tax on Entry of Goods Act, 1979 (Karnataka Act 27 of 1979), the Government of Karnataka, hereby amends with effect from the first day of April, 2006, the Notification No.FD 37 CET 2000(8), dated 31st March, 2000, published in Karnataka Gazette, Extraordinary, dated 31st March 2000, as follows, namely,-

In the said Notification, the words “excluding an oil refinery” shall be omitted.

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

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



GOVERNMENT OF KARNATAKA

NO.FD 541 CSL 2005

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, dated: 31st March, 2006

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 541 CSL 2005, dated 19th January, 2006, in the Karnataka Gazette(Extraordinary), dated 19th January, 2006 inviting objections and suggestion from all the persons likely to be affected thereby, within ten days from the date of its publication in the Official Gazette.

Whereas the said Gazette was made available to the public on 19th January, 2006.

And, whereas the objections and suggestions received by the Government have been considered.

Now, therefore 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), 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, 2006.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. Amendment of rule 33.- In the Karnataka Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 33, in sub-rule(16), for the words “within ten days”, the words “within twenty five days” shall be substituted.

3. Substitution of rule 37.- For rule 37 of the said rules, the following shall be substituted, namely:-

“37. Tax period.- The tax period for the purposes of section 35 shall be as follows, namely:-

(1) In the case of registered dealers, other than those dealers opting for payment of tax by way of composition under section 15, whose turnover in a period of four consecutive quarters does not exceed fifteen lakhs rupees, shall be a quarter.

(2) In the case of other registered dealers, it shall be one calendar month.

Explanation:- For the purposes of clause (1), a quarter shall mean any period ending on the final day of the months of March, June, September and December of calendar year.”

4. Amendment of rule 38.- In Rule 38 of the said rules,-

(i) in sub-rule (1), for the words “monthly return”, the words “monthly or quarterly return as the case may be” shall be substituted;

(ii) in sub-rule (4), for the words “monthly return”, the words “monthly or quarterly return as the case may be” shall be substituted.

5. Amendment of rule 54.- In rule 54 of the said rules, in sub-rule (2), after the words “tax concession”, the words, brackets and figures “under sub-section (2) of section 5 or section 42” shall be inserted.

6. Substitution of rule 126.- For rule 126 of the said rules, the following shall be substituted, namely,-

“126. Authorisation of officers.- Any officer authorized under the Act, to recover tax and penalty or demand payment of any tax, penalty, fee or any other amount payable under the Act or rules made thereunder shall have the power to recover such amount due together with any interest payable by exercising powers under section 45.”

7. Amendment of rule 128.- For rule 128 of the said rules,

(i) for sub-rule (1), the following shall be substituted, namely:-

“(1) Where a dealer is eligible for refund of tax, under sub-section (5) of section 10 on the basis of the return submitted for any month during a year or on the basis of any final return submitted under sub-section (4) of section 27, after adjustment under Rule 127, the officer authorized by the Commissioner in this

behalf shall proceed to issue to such dealer a refund payment order in Form VAT 255 sanctioning refund of such amount, within thirty five days after the end of the month for which such return is furnished within the time specified under section 35

or within fifteen days from the date of receipt of such return, if it is filed after the time specified or within thirty-five days from the date of receipt of such final return.”

(ii) sub-rule (2) shall be omitted.

8. Amendment of rule 134.- In rule 134 of the said rules,-

(i) for sub-rule (1), the following shall be substituted, namely:-

“(1) The Commissioner or the Joint Commissioner authorized by him subject to such conditions as specified by him, may permit under section 16, the taxable turnover of sales by a registered dealer who makes sales of goods by retail directly to the consumer to be determined by a method agreed with that dealer or by any method described in a notice issued by him for the purposes of this rule.”;

(ii) for sub-rule (2), the following shall be substituted, namely:-

“(2) Such registered dealer may be permitted to calculate tax on his sales by one of the methods specified under this rule.”

9. Amendment of rule 157.- In rule 157 of the said rules, in sub-rule (2), for clause (a), the following shall be substituted, namely:-

“(a) The delivery note in Form VAT 505 affixed with a hologram shall be obtained by a dealer from the Local VAT officer or VAT sub-officer on payment of two rupees per form and any form obtained before the commencement of the Karnataka Value Added Tax (Amendment) Rules, 2006 shall be invalid after fifteen days from the date of such commencement:

Provided that no payment shall be made by a dealer for obtaining the delivery notes in Form VAT 505 affixed with a hologram, to the extent of delivery notes obtained by him before the commencement of the Karnataka Value Added Tax (Amendment) Rules, 2006 that are surrendered to the local VAT officer or VAT sub-officer.”

10. Amendment of rule 166.- In rule 166 of the said rules,-

(i) in sub-rule (1),-

(a) for the words “any registered dealer”, the words, commas and figures “subject to input tax restrictions specified in sections 11, 12 and 19, any registered dealer” shall be substituted;

(b) for the words “for they are held in stock”, the words “form they are held in stock in the State” shall be substituted.

(ii) after sub-rule (5), the following shall be inserted, namely:-

“(5-A) No relief shall be allowed under sub-rule (1), in respect of any goods taxable under the Act held in stock, which are sold in the course of inter-State trade or commerce on which no tax is payable under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).”

(iii) in sub-rule(7), after the words “as relief”, the words, figure and brackets “and where he has grounds to believe that the relief claimed under sub-rule (1) is incorrect, based on any information available, he may issue a revised certificate, after giving the dealer an opportunity of showing cause against issue of such revised certificate” shall be inserted.

11. Amendment of rule 169.- In rule 169 of the said rules, in sub-rule (1), for the word and figures “Rule 163”, the word and figures “rule 168” shall be substituted.

12. Amendment of Form VAT 156.- In Form VAT 156 of the said rules, in item 2, for sub-item (ii), the following shall be substituted, namely:-

“(ii) TIN and LVO or VSO”.

13. Amendment of Form VAT 255.- In Form VAT 255 of the said rules, item 2 shall be omitted.

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

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



END OF NOTIFICATIONS

