

GOVERNMENT OF KARNATAKA

No. FD 182 CSL 2008

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, Dated: 31-07-2008.

NOTIFICATION-I

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 August, 2008, the Notification-I No.FD 507 CSL 2007, dated: 20th March, 2008, published in Part IV-A of the Karnataka Gazette, Extraordinary, dated: 20th March, 2008, as follows, namely:-

In the said Notification,-

- (i)for the words, brackets and figures “seventy thousand (70,000) kilo litres”, the words, brackets and figures “seventy five thousand (75,000) kilo litres”, shall be substituted;
- (ii)for the entries relating to serial numbers 4 to 11, the following shall be substituted, namely:-

“

4	01.08.2008 to 31.08.2008	7400 kilo litres
5	01.09.2008 to 30.09.2008	7200 kilo litres
6	01.10.2008 to 31.10.2008	7200 kilo litres
7	01.11.2008 to 30.11.2008	7200 kilo litres
8	01.12.2008 to 31.12.2008	7200 kilo litres
9	01.01.2009 to 31.01.2009	7200 kilo litres
10	01.02.2009 to 28.02.2009	7200 kilo litres
11	01.03.2009 to 31.03.2009	7200 kilo litres

(iii) in the proviso, words “seventy thousand kilolitres”, the words “seventy five thousand kilo litres” shall be substituted.

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

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 31-07-2008 and supply 700 copies to the Finance Department (C.T.1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

Copy to:

1. The Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.
2. The Accountant General (Accounts) (Audit), Karnataka Bangalore.
3. The Secretary, Karnataka Legislature Secretariat, Bangalore.
4. The Secretary, Department of Parliamentary Affairs & Legislation, Bangalore.
5. Weekly Gazette/Spare Copies.

GOVERNMENT OF KARNATAKA

No. FD 182 CSL 2008

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, Dated: 31-07-2008.

NOTIFICATION-II

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 rescinds with effect from the first day of August, 2008, the Notification No.FD 199 CET 02 (2), dated 1st October, 2002 published in part IV-A of the Karnataka Gazette Extra -ordinary dated 1st October 2002.

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

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 31-07-2008 and supply 700 copies to the Finance Department (C.T.1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

Copy to:

1. The Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.
2. The Accountant General (Accounts) (Audit), Karnataka Bangalore.
3. The Secretary, Karnataka Legislature Secretariat, Bangalore.
4. The Secretary, Department of Parliamentary Affairs & Legislation, Bangalore.
5. Weekly Gazette/Spare Copies.

GOVERNMENT OF KARNATAKA

No. FD 182 CSL 2008

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, Dated: 31-07-2008.

NOTIFICATION-III

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 August, 2008, the tax payable by a dealer under the said Act on the sale of the following goods, namely. -

- (1) All varieties of textiles and fabrics imported from outside the territory of India, other than those specified in Third Schedule to the said Act;
- (2) Branded brooms manufactured out of grass, natural fibers and natural sticks;
- (3) Ice when sold to fishermen who are members of any Fishermen Co-operative Society or owners of registered fishing boats and whose full name and membership or registration number are mentioned in the corresponding bills of sale issued.

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

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 31-07-2008 and supply 700 copies to the Finance Department (C.T.1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

Copy to:

1. The Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.
2. The Accountant General (Accounts) (Audit), Karnataka Bangalore.
3. The Secretary, Karnataka Legislature Secretariat, Bangalore.
4. The Secretary, Department of Parliamentary Affairs & Legislation, Bangalore.
5. Weekly Gazette/Spare Copies.

GOVERNMENT OF KARNATAKA

No. FD 182 CSL 2008

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, Dated: 31-07-2008.

NOTIFICATION-IV

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 August, 2008, the tax payable by a dealer under the said Act to four per cent on the sale of vermicelli.

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

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 31-07-2008 and supply 700 copies to the Finance Department (C.T.1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

Copy to:

1. The Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.
2. The Accountant General (Accounts) (Audit), Karnataka Bangalore.
3. The Secretary, Karnataka Legislature Secretariat, Bangalore.
4. The Secretary, Department of Parliamentary Affairs & Legislation, Bangalore.
5. Weekly Gazette/Spare Copies.

GOVERNMENT OF KARNATAKA

No. FD 182 CSL 2008

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, Dated: 31-07-2008.

NOTIFICATION-V

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) and in super session of Notification No. FD 300 CSL 2005, dated: 24th October, 2005, the Government of Karnataka hereby reduces with immediate effect, the tax payable by a dealer engaged in the purchase and sale of used motor vehicles, on the sale of all kinds of used motor vehicles including used motor cycles under sub-section (1) of Section 4 of the said Act to four percent on the difference between the taxable turnover in respect of such sale and the amount paid towards purchase of such motor vehicles subject to the condition that.-

- (1) no deduction of input tax is claimed by the dealer in respect of purchase of any goods used in the motor vehicles sold; and

(2) such motor vehicles have been registered in the State prior to their 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.

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 31-07-2008 and supply 700 copies to the Finance Department (C.T.1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

Copy to:

1. The Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.
2. The Accountant General (Accounts) (Audit), Karnataka Bangalore.
3. The Secretary, Karnataka Legislature Secretariat, Bangalore.
4. The Secretary, Department of Parliamentary Affairs & Legislation, Bangalore.
5. Weekly Gazette/Spare Copies.

GOVERNMENT OF KARNATAKA

No. FD 182 CSL 2008

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, Dated: 31-07-2008.

NOTIFICATION-VI

In exercise of the powers conferred by entry 51 of the Third Schedule to the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004), the Government of Karnataka hereby notify 'Corn cobs, powder and grits' as industrial inputs for the purpose of said entry with effect from the first day of August, 2008.

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

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 31-07-2008 and supply 700 copies to the Finance Department (C.T.1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

Copy to:

1. The Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.
2. The Accountant General (Accounts) (Audit), Karnataka Bangalore.
3. The Secretary, Karnataka Legislature Secretariat, Bangalore.
4. The Secretary, Department of Parliamentary Affairs & Legislation, Bangalore.
5. Weekly Gazette/Spare Copies.

GOVERNMENT OF KARNATAKA

No. FD 182 CSL 2008

Karnataka Government Secretariat,
Vidhana Soudha,
Bangalore, Dated: 31-07-2008.

NOTIFICATION-VII

In exercise of the powers conferred by entry 20 of the Third schedule to the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) the Government of Karnataka hereby notify with effect from the first day of August, 2008 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.	8448	Auxiliary machinery for machines of Central Excise Tariff heading 8444, 8445, 8446 or 8447;
(i)	8448 11	Dobbies and jacquards; card reducing; copying; punching or assembling machines for use therewith.
(ii)	8448 11 10	Jacquards and harness liner cards for cotton textile machinery.
(iii)	8448 11 90	Other
(iv)	8448 19 00	Other
2.	8448 20 00	Parts and accessories of machines of Central Excise Tariff heading 8444 or of their auxiliary machinery.
3.		Parts and accessories of machines of Central Excise Tariff heading 8445 or of their auxiliary machinery.
(i)	8448 31 00	Card Clothing
4.		Of machines for preparing textile fibres, other than card clothing
(i)	8448 32 10	For cotton processing machines
(ii)	8448 32 20	For jute processing machines
(iii)	8448 32 30	For silk and man-made (regenerated and synthetic fibres processing machines)
(iv)	8448 32 40	For wool processing machines
(v)	8448 32 90	Other

5.		Spindles, Spindle flyers, spinning ring and ring travellers
(i)	8448 33 10	For cotton spinning machines
(ii)	8448 33 20	For jute spinning machines
(iii)	8448 33 30	For silk and man-made (regenerated and synthetic) fibre spinning machines.
(iv)	8448 33 40	For wool spinning machines
(v)	8448 33 90	For other textile fibre spinning machines
6.		Other
(i)	8448 39 10	Combs for cotton textile machinery
(ii)	8448 39 20	Gills for gill boxes
(iii)	8448 39 90	Other
7.		Parts and accessories of all weaving machines (looms) or of their auxiliary machinery
(i)	8448 42	Reeds for looms, healds and heald frames
(a)	8448 42 10	Healds (excluding wire healds) and reeds for cotton machinery
(b)	8448 42 20	Healds, wire
(c)	8448 42 90	Other
(ii)		Other
(a)	8448 49 10	Parts of cotton weaving machinery
(b)	8448 49 20	Parts of jute weaving machinery
(c)	8448 49 30	Parts of silk and man-made fibres weaving machinery
(d)	8448 49 40	Parts of wool weaving machinery
(e)	8448 49 50	Parts of other textile weaving machinery
(f)	8448 49 90	Other
8.		Parts and accessories of machines of Central Excise Tariff heading 8447 or of their auxiliary machinery
(i)		Sinkers, needles and other articles used in forming stitches
(a)	8448 51 10	Of cotton hosiery machine
(b)	8448 51 20	Of wool knitting machines
(c)	8448 51 30	Of machines for tulle, lace
(d)	8448 51 90	Other
(ii)	8448 59 00	Other
9.	5602	Felt, whether or not impregnated, coated laminated.

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.

(D.R. SHASHIDHAR)

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

To:

The Compiler, Karnataka Gazette, Bangalore for publication in the Extraordinary Gazette dated 31-07-2008 and supply 700 copies to the Finance Department (C.T.1) and 1000 copies to the Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.

Copy to:

1. The Commissioner of Commercial Taxes, Gandhinagar, Bangalore-9.
2. The Accountant General (Accounts) (Audit), Karnataka Bangalore.
3. The Secretary, Karnataka Legislature Secretariat, Bangalore.
4. The Secretary, Department of Parliamentary Affairs & Legislation, Bangalore.
5. Weekly Gazette/Spare Copies.