



**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE  
RULINGS UNDER SECTION 60 OF THE KARNATAKA VALUE ADDED TAX, 2003  
READ WITH RULES 164 AND 165 OF THE KARNATAKA VALUE ADDED TAX  
RULES, 2005.**

**PRESENT**

: (1) Sri M.D.JAIN,  
Addl. Commissioner of Commercial Taxes,  
(Head Quarters)-1, Bangalore and Chairman.

(2) Sri H.D.Arunkumar,  
Addl. Commissioner of Commercial Taxes,  
(Policy & Law), Bangalore and Member.

(3) Sri R.Jagadish Prasad,  
Addl. Commissioner of Commercial Taxes,  
(GST), Bangalore and Member.

NAME AND ADDRESS  
OF THE APPLICANT

: Sri Ashraf Mohammed Saheb,  
M/s. AGS Cement Products,  
No.3-42(4), 3-42(9), Padumarnadu  
Village, Bannadka Belvai,  
Moodbidri-574213.

TIN

: 29500634408

JURISDICTIONAL  
ASSESSING AUTHORITY

: CTO, VSO-291, Moodbidri

REPRESENTED BY

: Nobody represented the Applicant

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**ORDER NO.AL.R.CLR.CR-33/12-13 DATED 14-05-2013**

M/s. AGS Cement Products, Moodbidri borne on the files of CTO, VSO-291 having TIN 29500634408 ('the Applicant', for short) has filed an application in Form VAT-540 dated 06-08-2012 under Section 60 of the KVAT Act, 2003. The Applicant is involved in manufacture of cement products like RCC Door Frames and RCC Window Frames. Sri Ashraf Mohammed Saheb, Applicant in his letter dated 11-02-2013 has requested to issue clarification without insisting for his presence. Accordingly, the matter is taken up for making a decision on merits.

As per the Applicant's version the unit is registered as PMEGP by Karnataka State Khadi and Village Industries Board (KVIB). The applicant wants to know whether his products are exempt in view of Notification No. FD 197 CSL 2005 (5) dated 30-04-2005.

On perusal of the said Notification, it is noticed that 26 items are listed for which no tax is payable on the sale of such items. The products manufactured by the applicant i.e. cement door frames and window frames are not covered by the said notification. Therefore, the products dealt by the Applicant are not covered by the said Notification to claim exemption. Accordingly, the said products are liable to tax @ 14.5% under Section 4(1)(b) of the Act.

Hence the following order:

In view of the circumstances explained above, this Authority clarifies that the products dealt by the Applicant i.e. cement door frames and window frames are not covered under the Notification No. FD 197 CSL 2005 (5) dated 30-04-2005 and therefore, liable to tax at 14.5% under Section 4(1)(b) of the KVAT Act, 2003.

  
(H.D. ARUNKUMAR)

Member  
Member

  
(R. JAGADISH PRASAD)

Member  
Member

  
(M.D. JAIN)

Chairman  
Chairman

Clarification & Advance Ruling Authority  
Gandhinagar, Bangalore-9

Clarification & Advance Ruling Authority  
Gandhinagar, Bangalore-9

Clarification & Advance Ruling Committee  
Gandhinagar, Bangalore-9

Copy to:

- (1) The Applicant,
- (2) CTO, VSO-291, Moodbidri
- (3) Submitted to the Commissioner of Commercial Taxes, (Karnataka), Bangalore.
- (4) Office copy.