



M/s.Almoe Digital Solutions Pvt. Ltd., Bangalore | AR.CLR.CR.23/12-13

**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION AND ADVANCE RULINGS UNDER SECTION 60 OF THE KARNATAKA VALUE ADDED TAX ACT, 2003 READ WITH RULES 163 TO 165 OF THE KARNATAKA VALUE ADDED TAX RULES, 2005**

**PRESENT**

- (1) M.D.Jain  
Additional Commissioner of Commercial Taxes (Head Quarters-I), Bangalore and Chairman.
- (2) H.D.Arunkumar,  
Additional Commissioner of Commercial Taxes (Policy & Law), Bangalore and Member.
- (3) R.Jagadeesh Prasad,  
Additional Commissioner of Commercial Taxes (Goods and Service Tax), Bangalore and Member.

**NAME AND ADDRESS OF THE APPLICANT**

: M/s.ALMOE DIGITAL SOLUTIONS PRIVATE LTD  
No.887, Ground Floor, 'D' Block, 9<sup>th</sup> Main,  
15<sup>th</sup> Cross, Sahakarnagar, Bangalore - 560 092

**TIN**

: 29260769467

**JURISDICTIONAL ASSESSING AUTHORITY**

: ACCT, LVO-80, Bangalore

**REPRESENTED BY**

: Sri Sanjay M. Dhariwal, Chartered Accountant.

**ORDER NO.AR.CLR.CR.23/2012-13, DATED 22.04.2013**

1. M/s. ALMOE Digital Solutions Private Limited, No. 887, Ground Floor, 'D' Block, 9<sup>th</sup> Main, 15<sup>th</sup> Cross, Sahakarnagar, Bangalore-560092 with TIN-29260769467, ('the applicant' for short) has filed an application in Form VAT-240 dated:- 19-10-2012 under section 60 of the KVAT Act,2003 ('Act' for short). The applicant statedly is engaged in the sale of "Interactive Board" which is an interactive learning system designed for education. The applicant is seeking clarification whether his understanding that the rate of tax for 'Interactive Board' is 5% as per entry 53 of Third Schedule to the KVAT Act, 2003 is right and if not the applicable rate of tax.

*Jeeo*  
25/4/13  
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2. The Applicant's authorised representative Sri Sanjay M. Dhariwal, Chartered Accountant appeared before this Authority on 19-10-2012 and was heard.

3. Along with the application the applicant has filed the detailed description of the product along with the brochures of the product. The nature of 'Interactive Board' is given as under:-

(a) Interactive Board is an interactive learning system designed for education. It is much more than just a visual display system. It helps digital content come more alive using an integrated toolset that makes it easier for students to engage, see, hear, connect and interact with the content, their teacher and each other.

(b) Interactive Board works with any digital content, be it electronic textbooks, digital video, power point, sound files, or any other digital format. Interactive Board is a kind of monitor which connects to a computer and projector. The board is typically mounted to a wall or floor stand. It enables anything that can be seen or done on a computer screen to be projected into an interactive white board.

(c) It captures of images/objects from computer. Those images/objects are flexible in nature on which the computer image can be controlled by touching or writing on the surface of the panel instead of using a mouse or keypad. It allows writing or drawing on the surface, prints the image off, save it to computer, or distributing it over a network.

(d) Typically, interactive boards are used in classroom and the technology allows writing or drawing on the surface, printing off the image, save it to computer or distributing it over a network. One can also control the application by touching the board directly or by using a special pen.

