



M/s. Amalgamated Bean Coffee Trading Co Ltd., Bangalore | AR.CLR.CR.05/13-14

**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.AMALGAMATED BEAN COFFEE TRADING COMPANY LIMITED, 23/2, 6<sup>th</sup> Floor, Coffee Day Square, Vittal Mallya Road, Bangalore-560 001

TIN : 29670260719

JURISDICTIONAL ASSESSING AUTHORITY : ACCT, LVO-20, Bangalore

REPRESENTED BY : Sri S. Vishnu Murthy, Chartered Accountant and duly authorized representative.

**ORDER NO.AR.CLR.CR.5/2013-14, DATED 12.9.2013.**

1. The applicant is a dealer registered under the KVAT Act, 2003 ('the Act' for short) with TIN 29670260719, engaged in the business of sale of food and beverages at its restaurants. It has sought clarification as to whether 40% of the amount charged towards service portion involved in the composite contract for supply of food and beverages is taxable under the provisions of the Act. The applicant's understanding is that since 40% of the amount charged is liable to service tax, such 40% of the amount would become non-taxable under the KVAT Act,

