

GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2005(2)  
Secretariat,

Karnataka Government

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)  
Secretariat,

Karnataka Government

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)  
Secretariat,

Karnataka Government

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)  
Secretariat,

Karnataka Government

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)  
Secretariat,

Karnataka Government

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)  
Secretariat,

Karnataka Government

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,
- (2) in respect of a hotelier or restaurateur or caterer 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 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)  
Secretariat,

Karnataka Government

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 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.
(1)	(2)	(3)	(4)
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	Xylol
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 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 pentaoxide; phosphoric acid and polyphosphoric acids.
42	28.10		Oxides of boron; boric acids.
43	28.12		Halides and halide oxides of non-metals.

(1)	(2)	(3)	(4)
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; 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.

(1)	(2)	(3)	(4)
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 ferrophosphorus.
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.
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.

(1)	(2)	(3)	(4)
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 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.

(1)	(2)	(3)	(4)
99	29.25		Carboxyamide-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 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 of vegetable or animal origin as specified in Note 2 to Chapter 32 of the Central Excise Tariff Act, 1985 (Act 5 of 1986).

(1)	(2)	(3)	(4)
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.
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.

(1)	(2)	(3)	(4)
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
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.

(1)	(2)	(3)	(4)
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, polysulphones 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 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.

(1)	(2)	(3)	(4)
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.
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)  
Secretariat,

Karnataka Government

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.
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
(1)	(2)	(3)
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 upto 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
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)  
Secretariat,

Karnataka Government  
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: Signature and seal of Officer-in-charge of  
the  
Place: 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)

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