Office of the Commissioner Commercial Taxes Thiruvananthapuram Dated 24.8.2007

CIRCULAR No. 38/07

Sub: Fixation of floor rates for various grades of cashew to prevent tax evasion - reg.

Rampant under-valuation in consignments of raw cashew nuts and cashew kernel has been reported from time to time. This is leading in turn to loss of tax revenue to the State Government. A need for floor value rates has also been felt to prevent arbitrary action by officials of the Commercial Taxes Department.

In the circumstances, the market has been surveyed and data has been collected from several leading companies and the following floor rates are fixed for raw cashew and cashew kernel:

Local Raw Nuts 22		Rs. Per Kg.
Cashew Kernels Grade of Kernels White Wholes - 180 275 White Wholes - 240 210 White Wholes - 320 185 White Wholes - 450 160 White Wholes - 500 150 Scorched Wholes - 500 150 Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Pieces - SP 90 Scorched Pieces - SP 60 Scorched Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12	Local Raw Nuts	30
Grade of Kernels White Wholes - 180 275 White Wholes - 210 240 White Wholes - 240 210 White Wholes - 320 185 White Wholes - 450 160 White Wholes - 500 150 Scorched Wholes - 500 150 Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Pieces - SP 90 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12	Imported Raw Nuts	22
White Wholes - 180 275 White Wholes - 210 240 White Wholes - 240 210 White Wholes - 320 185 White Wholes - 450 160 White Wholes - 500 150 Scorched Wholes - 500 150 Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Pieces - SP 90 Scorched Pieces - SP 90 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 <td>Cashew Kernels</td> <td></td>	Cashew Kernels	
White Wholes - 210 240 White Wholes - 240 210 White Wholes - 320 185 White Wholes - 450 160 White Wholes - 500 150 Scorched Wholes - 500 150 Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Pieces - SP 90 Scorched Pieces - SP 90 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible </td <td>Grade of Kernels</td> <td></td>	Grade of Kernels	
White Wholes - 240 210 White Wholes - 320 185 White Wholes - 450 160 White Wholes - 500 150 Scorched Wholes - 5W 150 Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 156 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	White Wholes - 180	275
White Wholes - 320 185 White Wholes - 450 160 White Wholes - 500 150 Scorched Wholes - 5W 150 Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Pieces - SP 90 Scorched Pieces - SP 90 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	White Wholes - 210	240
White Wholes - 450 160 White Wholes - 500 150 Scorched Wholes - SW 150 Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Pieces - SP 60 Scorched Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	White Wholes - 240	210
White Wholes - 500 150 Scorched Wholes - 240 175 Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Pieces - SP 60 Scorched Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	White Wholes - 320	185
Scorched Wholes - SW 150 Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Pieces - SP 90 Scorched Pieces - SP 90 Scorched Pieces - SP 60 Scorched Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	White Wholes - 450	160
Scorched Wholes - 240 175 Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Pieces - SP 60 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	White Wholes - 500	150
Scorched Wholes - 320 165 Scorched Wholes - Seconds - SSW 115 Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Pieces - SP 60 Scorched Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10		150
Scorched Wholes - Seconds - SSW	Scorched Wholes - 240	175
Deserts Wholes - DW 75 Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Pieces - SP 60 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	Scorched Wholes - 320	165
Butts - B 145 Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Small Pieces - SSP 60 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	Scorched Wholes - Seconds - SSW	115
Splits - S 155 Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Small Pieces - SSP 60 Scorched Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	Deserts Wholes - DW	75
Large White Pieces - LWP 145 Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Small Pieces - SSP 60 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	Butts - B	145
Small White Piece - SWP 110 Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Small Pieces - SSP 60 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10		155
Baby Bits - BB 45 Scorched Butts - SB 90 Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Small Pieces - SSP 60 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	Large White Pieces - LWP	145
Scorched Butts - SB	Small White Piece - SWP	110
Scorched Splits - SS 110 Scorched Pieces - SP 90 Scorched Small Pieces - SSP 60 Scorched Pieces - Seconds - SPS 50 Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10		45
Scorched Pieces - SP		90
Scorched Small Pieces - SSP	Scorched Splits - SS	110
Scorched Pieces - Seconds - SPS 50	Scorched Pieces - SP	90
Desert Pieces - DP 25 Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10		60
Oil Splits (OS) 50 Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible) 10	Scorched Pieces - Seconds - SPS	50
Neelam Wholes - NW (KW) 41 Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	Desert Pieces - DP	25
Puzhukuthupodi - PKP 30 Scorched Pieces - II - SPS II 37 Desert Pieces - DP II 13 Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10		
Scorched Pieces - II - SPS II 37		
Desert Pieces - DP II		
Cheevupodi - CVP 12 Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	Scorched Pieces - II - SPS II	37
Chethupodi - CTP 13 Peelingkedu - PK (Rejection - Inedible 10	Desert Pieces - DP II	
Peelingkedu - PK (Rejection - Inedible 10		
Shellingpad - SK (Rejection - Inedible 10		
	Shellingpad - SK (Rejection - Inedible	10

All officers are directed to ensure that cashew consignments are not valued at lower values than those shown above.

Commissioner Commercial Taxes