

**DEPARTMENT OF COMMERCIAL TAXES, KERALA**  
**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION**  
**U/s.94 OF THE KERALA VALUE ADDED TAX ACT, 2003.**

*Members present are:*

**1. T.K. Ziavudeen.**  
***Joint Commissioner (Audit & Inspection),***  
***Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.***

**2. Dr. A. Bijikumari Amma.**  
***Joint Commissioner (Law),***  
***Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.***

**3. V.J. Gopakumar.**  
***Deputy Commissioner (General),***  
***Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.***

Sub : KVAT Act, 2003 – Clarification U/s 94 – Rate of tax of Hydroponics Green House for Maize Fodder Production and accessories – Orders issued.

Read : Application from Sri. Tony Michael, M/s. Greentech Agencies, Pala dtd. 28/3/2015.

**ORDER No.C3/12308/15/CT DATED 25/7/2015.**

1. Sri. Tony Michael, M/s. Greentech Agencies, Pala has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003, seeking clarification on the rate of tax of Hydroponics Green House for Maize Fodder Production and accessories.

2. The applicant is borne on the rolls of the Office of the Commercial Tax Officer, Pala and is engaged in the business of distribution of 'Hydroponics Green House for Maize Fodder production and accessories'. The commodity is purchased from Gujarat. The applicant would contend that the commodity is not machinery used for manufacture of animal feeds, but for making grass from maize. The applicant has requested to clarify the rate of tax of the commodity.

3. The applicant was heard in the matter and the contentions raised were examined.

4. Green Houses are classified under the HSN Group 9406 of the Customs Tariff Act. The HSN Group 9406 does not appear in any of the Schedules to the Kerala Value Added Tax Act. Further none of the entries in any of the Schedules to the Act is suitable for incorporating the commodity. As such it is hereby clarified that the commodity Hydroponics Green House for Maize fodder

Production classified under the HSN Group 9406 would be taxable at the rate of 14.5% by virtue of Entry 103 of S.R.O. No. 82/2006.

The issues raised above are clarified accordingly.

**T.K. Ziavudeen**  
**Joint Commissioner (A&I)**

**Dr. A. Bijikumari Amma**  
**Joint Commissioner (Law)**

**V.J. Gopakumar**  
**Deputy Commissioner (General)**

To

Sri. Tony Michael,  
C/o. J&J Associates,  
Vazhayil Arcade, Pala,  
Kottayam - 686 575.