

**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 plastic planters – Orders issued.

Read : Application from M/s. Family Plastics & Thermoware (P) Ltd., Thiruvananthapuram, dtd. 4/8/2014.

**ORDER No.C3/23376/14/CT DATED 29/3/2016.**

1. M/s. Family Plastics & Thermoware (P) Ltd., Thiruvananthapuram has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of the commodity plastic planters i.e. pots for agricultural use.

2. The applicant is manufacturing and distributing plastic injection moulded house hold articles, furniture, garden pots etc. The applicant contends that plastic garden pots and its trays are used for agricultural and horticultural purpose. The applicant submits that these are included in the KVATIS commodity list as goods taxable at RNR. The applicant has requested to clarify the rate of tax of the above said commodity.

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

4. The impugned commodity i.e. plastic planters is not seen included in any of the Schedules to the Kerala Value Added Tax Act, 2003. Further, the commodity cannot be included under Entry 1 of the First Schedule viz. **Agricultural implements manually operated or animal driven** or in Entry 1 of the Third Schedule viz **Agricultural and Horticultural implements not operated manually or not driven by animal and parts thereof**, since the impugned product is commercially different from the commodities mentioned in the sub-entries thereto. Likewise the commodity

cannot be included in Entry 19 of the Third Schedule viz. **Buckets made of iron and steel, aluminium, plastic or other materials (except precious metals)**, Entry 33 of the Third Schedule viz. **Cups and tumblers of paper and plastic**, Entry 137(12) of the Third Schedule viz. **Tableware and kitchenware of plastics with HSN 3924.10** or in Entry 174 of the Third Schedule - List A viz. **Packing materials of all kinds, articles for conveyance or packing of goods of plastics, wood, paper, glass, jute; cartons, boxes and their waste, sacks and bags.**

4. In view of the above facts, it is hereby clarified that the commodity plastic planters - pots for agricultural use 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,

M/s. Family Plastics & Thermoware (P) Ltd.,  
T.C. 3/1148(3),  
Industrial Development Plot No. 54,  
Monvila, Kulathoor P.O,  
Thiruvananthapuram – 695 583.