

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. Suchala Kumar. S.K.
Joint Commissioner (General),
Office of the Commissioner of Commercial Taxes,
Thiruvananthapuram.

2. C. Lalappan.
Joint Commissioner (Audit & Inspection),
Office of the Commissioner of Commercial Taxes,
Thiruvananthapuram.

3. P.S. Soman.
Joint Commissioner (Law),
Office of the Commissioner of Commercial Taxes,
Thiruvananthapuram.

Sub : KVAT Act, 2003 - Clarification U/s. 94 - Rate of tax of GI Galvanised Cable Trays - Orders issued.

Read : Application from M/s. Fixotech Engineering System Pvt. Ltd., Kochi, dtd. 21/8/2013.

ORDER No.C3/25660/13/CT DATED 4/4/2014.

1. M/s. Fixotech Engineering System Pvt. Ltd., Kochi has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of the product GI Galvanised Cable Trays.

2. The applicant is a dealer in GI Cable Trays and supports for cable trays. The cable tray is used for paving cables mostly in industries and mobile towers. The product is perforated to prevent water from holding up. The applicant has requested to clarify the rate of tax of the commodity.

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

4. As per the copy of the Central Excise Return submitted by the applicant to support his contention, the Description of Goods mentioned therein reads Cable Tray and Structure and the Central Excise Tariff Item No. is 7308.90.90.

5. The specific eight digit HSN Code 7308.90.90 appears in the KVAT Act Third Schedule Entry 3(8)(k)(xi) which is extracted hereunder:

3 ***Articles and other utensils of aluminium, brass, bronze, copper, cadmium, lead, zinc, iron or steel, nickel, Tin, and other base metals other than those specified in any other Schedule***

(8) *Iron or Steel*

(k) *Structures and parts of structures (for example, bridge, bridge sections, lock gates, lattice masts, shutters) of iron or steel*
(xi) *Other*

7308.90.90

6. In view of the Central Excise Tariff classification adopted by the dealer and also the use of the product, the commodity GI Galvanised Cable Trays would be taxable at the rate of 5% by virtue of Entry 3(8)(k)(xi) of the Third Schedule to the Kerala Value Added Tax Act, 2003.

The issues raised above are clarified accordingly.

Suchala Kumar. S.K
Joint Commissioner (General)

C. Lalappan
Joint Commissioner (A&I)

P.S. Soman
Joint Commissioner (Law)

To,

Sri. M. Balachandran,
Sreepadam,
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Kochi - 682 024.