

**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.V. Kamala Bai.***  
***Joint Commissioner (Law),***  
***Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.***

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

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

Sub : KVAT Act, 2003 - Clarification U/s 94 - Rate of tax of Gram flour, Peas flour and Peas Dhall - Orders issued.

Read : Application from M/s. Vinod & Co., Kollam dtd. 8/8/2012.

**ORDER No.C3/27370/12/CT DATED 19/9/2013.**

1. M/s. Vinod & Co., Kollam has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of Gram flour, Peas flour and Peas dhall.

2. The applicant is a dealer in Gram flour, Peas flour and Peas Dhall among other items and is borne on the rolls of the Office of the Assistant Commissioner (Assessment), Special Circle, Kollam. The applicant placing reliance on Entry 2C of the Second Schedule would contend that gram flour and peas flour would fall under the above said entry. The applicant would further contend that as per Entry 5A of the Second Schedule, pulses have been brought under the Second Schedule. Gram, peas etc. are pulses and hence peas dhall is also taxable at 1%.

3. The applicant has requested to clarify the rate of tax of the commodities.

4. The authorised representative of the applicant was heard in the matter and the contentions raised were examined.

5. Entry 2C of the Second Schedule covers the commodities belonging to the HSN group 1101 and 1102 viz. Wheat or Meslin flour, Rye flour, Maize (corn flour), Rice flour (puttu podi and the like) and other cereal flours only. Hence the commodities Gram flour and Peas flour cannot be included in the above said entry.

6. Gram and Peas being **dried leguminous vegetables** would fall under the HSN group 0713. Flour, meal and powder of the dried leguminous vegetables of Heading 0713 are classified under the HSN group 1106. The HSN Code 1106.10.00 specifically covers **flour, meal and powder of the dried leguminous vegetables of heading 0713**. As such, Gram flour and Peas flour would fall under the HSN Code 1106.10.00. The HSN Code 1106 appears in Entry 48(1) of the Third Schedule to the Kerala Value Added Tax Act, 2003 which is extracted hereunder:

**48 Basen and dough and flours other than those mentioned in the Second Schedule**

- |   |      |
|---|------|
| (1) Flour, meal and powder of dried leguminous vegetables | 1106 |
| (2) Wet mix   | **** |

7. Hence it is clarified that Gram flour and Peas flour would be taxable at the rate of 5% by virtue of Entry 48(1) of the Third Schedule to the Kerala Value Added Tax Act, 2003.

8. It is also clarified that Peas dhal is a pulse and hence it would be taxable at the rate of 1% by virtue of Entry 5A of the Second Schedule to the Kerala Value Added Tax Act, 2003.

The issues raised above are clarified accordingly.

**T.V. Kamala Bai**  
Joint Commissioner (Law)

**Suchala Kumar. S.K**  
Joint Commissioner (General)

**C. Lalappan**  
Joint Commissioner (A&I)

To,

M/s. K.S. Prabhakaran & R. Vijayan,  
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