

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. C. Lalappan.

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

2. T.K. Ziavudeen

*Joint Commissioner (General),
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 Kera Picker and Wonder Climber – Orders issued.

Read : Application from M/s. Praka Tech, Mayanad, Kozhikode dtd. 7/11/2012.

ORDER No.C3/35830/12/CT DATED 7/4/2015.

1. M/s. Praka Tech, Mayanad, Kozhikode has preferred an application U/s 94 of the Kerala Value Added Tax act, 2003 seeking clarification on the rate of tax of Kera Picker and Wonder Climber.

2. The applicant has developed a new type coconut picking machine named 'Kera Picker' and arecanut picking machine named 'Wonder Climber'. These machines are intended to pluck coconuts and arecanuts without climbing on the trees. They are operated by fixing it on trees. One can pluck coconuts and arecanuts by pulling the controlling ropes hanging from the machine by standing on the ground. It is manually operated and no fuel or electricity is required to operate it. The applicant would contend that it can be classified as an manually operated agricultural implement falling under the First Schedule to the Act. The applicant has requested to clarify the rate of tax of the commodities.

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

4. A video presentation on the working of the products was made by the authorised representative on behalf of the applicant during the course of the hearing. An examination of the written submission made by the applicant and the video presentation on the working of the impugned products would show that

they are agricultural implements which are manually operated. As such it is clarified that the commodities 'Kera Picker' and 'Wonder Climber' would be exempt from tax by virtue of Entry 1(8) of the First Schedule to the Kerala Value Added Tax Act, 2003.

The issues raised above are clarified accordingly.

C. Lalappan
Joint Commissioner (A&I)

T.K. Ziaudeen
Joint Commissioner (General)

V.J. Gopakumar
Deputy Commissioner (General)

To

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