

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 Kitchen Rack and Kitchen Stand made fully of plastic - Orders issued.
Read : Application from Smt. Rinu Gary, M/s. G.V. Polypet, Kunnamkulam dtd. 19/2/2013.

ORDER No.C3/5134/13/CT DATED 28/5/2014.

1. Smt. Rinu Gary, M/s. G.V. Polypet, Kunnamkulam has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of kitchen rack and kitchen stand made fully of plastic.

2. The applicant is a manufacturer of kitchen rack and kitchen stand made of plastic. The applicant has been returning the items as taxable under Entry 137(12) with HSN 3924.10 of the Third Schedule.

3. The applicant has relied upon the Tariff Item 3924 of Customs Tariff Act which is extracted hereunder:

| | |
|-------------|--|
| 3924 | TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS |
| 3924 10 | - <i>Tableware and kitchenware :</i> |
| 3924 10 10 | --- Insulated ware |
| 3924 10 90 | --- Other |
| 3924 90 | - <i>Other :</i> |
| 3924 90 10 | --- Toilet articles |
| 3924 90 20 | --- Insulated ware |
| 3924 90 90 | --- Other |

The applicant would contend that 3924.10 is the HSN Code for *Tableware and kitchenware* and the HSN 3924.10.90 partakes all similar products made of plastic by applying the Rules of interpretation, *ejusdem generis*.

4. The applicant would also contend that tableware and kitchenware of wood would come under HSN 4419.00 and tableware and kitchenware of ceramics would come under HSN 6912.00.10 and 6912.00.20. Hence tableware and kitchenware of plastics includes kitchen stand and kitchen rack made of plastic and they are liable to tax only at the rate of 5%. The applicant has requested to clarify the rate of tax of the commodity.

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

6. The details produced by the applicant in support of his contentions would show that the products kitchen rack and kitchen stand were exclusively of plastic, and hence would be classifiable under the HSN Code 3924.10. As such, the commodities kitchen rack and kitchen stand made fully of plastic would be taxable at the rate of 5% by virtue of Entry 137(12) 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

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