

**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION
UNDER SECTION 94 OF THE KERALA VALUE ADDED TAX ACT, 2003**

DEPARTMENT OF COMMERCIAL TAXES, KERALA.

Members present are:

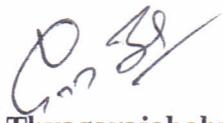
1. B.S. Thyagarajababu, Joint Commissioner (General), O/o.CCT, Tvpm.
2. Senil.A.K. Rajan, Joint Commissioner (Law), O/o.CCT, Tvpm.
3. V. Syamkumar, Deputy Commissioner (Int.), Tvpm.

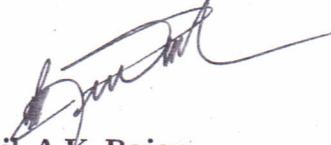
Sub:- KVAT Act, 2003 - Clarification u/s.94 – Application put in by M/s.Professional Copier Services (India) Pvt. Ltd. - Orders issued - reg.

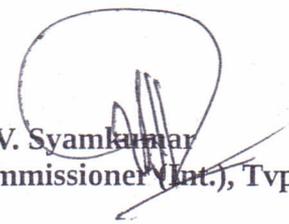
Read:- Application dtd.02-07-2015.

Order No.C3-24026/2015/CT dated :03-06-2019

The applicant is doing business transaction in multi-functional printers. Multi-functional peripheral devices often have a base function with one or more added capabilities, such as scanning, printing, copying etc. They requested to clarify whether multifunctional printer comes under heading 8443.31.00 or 8471. Mr. K. Radhakrishnan authorized representative was heard. According to him the multi-functional printer is based on digital technology and perform the function of printer, scanner and digital copier. Multi-functional printer is a device commonly referred to computer peripherals basically designed to connect with the computers so as to perform the functions like, printing, scanning and copying the documents. As per clarification issued by the Commisisoner vide Order No.C7-19685/06/CT dtd.23-06-2006, multi-functional printer is coming under the HSN code 8471 and taxable at 4%. The Hon'ble High Court, Madras in Writ Petition filed by M/s.Professional Copier Services (India) Pvt. Ltd. Coimbatore [W.P.No.32250 to 32253 of 2013 dtd.07-06-2018] observed that the digital multifunction devices usable as peripherals to a computer sytem are liable to tax at the rate of 5%. Verification of the import invoice disclosed HSN 8443.31.00 for multi-function printer. HSN 8443.31.00 covers 'machines with perform two or more of the functions of printing, copying or fascimile transmission, capable of connecting to an automtic data processing machine or to a network'. Sl.No.22 of Entry 69 of Third Schedule of KVAT Act covers HSN code 8443.31. Therefore, multi-functional printer ~~is~~ comes under the HSN 8443.31.00 and taxable at the rate of 5%.


B.S. Thyagarajababu
Joint Commissioner (General)


Senil. A.K. Rajan,
Joint Commissioner (Law)


V. Syamkumar
Dy. Commissioner (Int.), Tvpm

To

M/s.Professional Copier Services (India) Pvt. Ltd.,
Valiyaveettil, IV / 53A,
Marottichuvadu, Kalamassery, Kochi – 24.