

**95. PROCEEDINGS OF THE COMMISSIONER OF  
COMMERCIAL TAXES THIRUVANANTHAPURAM**

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on  
“Deepam Blue White”- clarified orders issued- Reg:

Read:- 1. Application in Form No. 24 Dt. Nil filed by M/s.  
Deepam Blue White, Kadavanthra.

2.This office Hearing Notice No.C7.33571/06/CT  
Dt. 15.09.06.

ORDER No.C7.33571/06/CT Dt. 10.10.06

M/s. Deepam Blue White, Kadavanthra has filed an application for clarification U/s. 94 of KVAT Act 03, to clarify the rate of tax applicable to their product “Deepam Blue White”.

Sri.A.M.George, Proprietor was heard. The contention of the applicant is that the product is liquid violet with HSN 3204 and the same is specifically listed in List A of 3<sup>rd</sup> schedule vide entry No. 155.

The contention of the applicant was examined in detail. Entry 155 of List A of 3<sup>rd</sup> schedule deals with synthetic organic colouring matter. But the commodity manufactured and marketed by the applicant is laundry brightner and this commodity has been specifically brought under Sl.No. 27 of SRO 82/06 and so is taxable @ 12.5 %.

The point sought for is clarified accordingly.

Sd/  
Commissioner.