

## Taxes (B) Department

### NOTIFICATION

G.O.(P) No. 111/2006/TD

Dated, Thiruvananthapuram, 9th October 2006.

S.R.O. No...726/2006.- In exercise of the powers conferred by section 3 of the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) and in supersession of notification issued as G.O. (P) No. 6/2006/TD dated 21st January, 2006 and published as S.R.O. No. 64/2006 in the Kerala Gazette Extraordinary No.181 dated 27th January, 2006, the Government of Kerala having considered it necessary in the public interest so to do, hereby notify that tax at the rate mentioned against the items noted below shall be levied and collected on entry of the following goods into local areas in the State of Kerala, namely:-

<u>Sl. No.</u>	<u>Items</u>	<u>Rate of tax in Percentage</u>
(1)	(2)	(3)
1	Motor Vehicle (a) Those falling under the Third Schedule to the Kerala Value Added Tax Act, 2003 (30 of 2004)  (b) Others	4   12.5
2	Cement including white cement	12.5
3	(a) Refrigerator,  (b) Its parts and accessories	20  12.5
4	Washing Machine	20
5	Marble Slab, Marble Tiles	20
6	Cudappa stones, Kotta stones, any other similar stones and slabs	12.5
7	Mosaic Tiles and Mosaic Chips	12.5

8	(a) Ceramic floor and wall tiles including vitrified tiles whether polished or not	20
	(b) Glazed Tiles and all other tiles of wall or floor tiles excluding kiln burnt flooring, roofing and earthen tiles	12.5
	(c) Kiln burnt flooring, roofing and earthen tiles	4
9	Iron & steel falling under item (iv) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and taxable under the Kerala Value Added Tax Act, 2003 (30 of 2004)	4
10	Granite Slab	20
11	a) Air conditioner	20
	b) Its parts and accessories	12.5
12	Sodium Silicate	4
13	Furnace Oil	12.5
14	Computer, components and parts	4
15	Photo copier/ Xerox machine	12.5
16	FAX Machine	4
17	Scanning machine including photo imaging machine falling under serial No.18 of the Schedule of Act 15 of 1994	12.5
18	Generator whether assembled or not	12.5
19	(a) Inverter	12.5
	(b) UPS	4
20	Chassis of motor vehicle	12.5
21	Body built on chassis of motor vehicles including components, parts accessories kits or otherwise	12.5
22	(a) Paints under HSN Code 3207 to 3210	20
	(b) Others	12.5
23	Furniture (whether assembled or unassembled)	12.5

24	(a) Vacuum Cleaners, Dish Washers, Microwave Ovens, Other Ovens-Cookers, cooking plates, boiling rings, Grillers and roasters	20
	(b) Electrical goods, instruments, apparatus, appliances hotplate, lightening bulbs, electrical, earthenware, porcelain and all other accessories and components parts either as whole or in part falling under the Third Schedule to the Kerala Value Added Tax Act, 2003	4
	(c) Other electrical goods, instruments, apparatus, appliances, hotplate, lightening bulbs, electrical earthenware, porcelain and all other accessories and components parts either as whole or in part	12.5
25	(a) Bath fittings, including shower bath cabins, wash basins, Pedestals, baths, water closet pans, flushing cisterns, urinals and similar sanitary fixtures only of ceramics, china ware or porcelain ware, CP fittings including wall mixers, telephone showers, health faucet	20
	(b) Water supply and sanitary equipments and fittings falling under the Third Schedule to the Kerala Value Added Tax Act, 2003	4
	(c) Other water supply and sanitary equipments and fittings	12.5
26	Oil, Edible and inedible including refined and hydrogenated oil and margarine	4
27	Timber:	
	(a) Rubber wood used in the manufacture of packing cases matches and splints and veneers.	4
	(b) Others	12.5
28	(a) Granite Metals	4
	(b) Granite Chips and Powder	12.5
29	Readymix concrete	12.5
30	(a) Fans, Grinder, cooking ranges, water heater and ACSR conductors	12.5
	(b) Electric wiring cables specified in Third Schedule to the Kerala Value Added Tax Act, 2003	4
31	Live chicken and meat	12.5

32	Petroleum products namely:	
	i) Aviation turbine fuel including aviation gasoline	25
	ii) Bitumen	4
	iii) High speed diesel oil	22.42
	iv) Motor spirit including light Diesel Oil (LDO) excluding petrol, Aviation Turbine Fuel and High Speed Diesel Oil	41
	v) Naphtha	4
	vi) Paraffin Wax	4
	vii) Petrol other than Naphtha	26.04
	viii) All other petroleum products	12.5
33	Computer paper	4
34	Caustic Soda	4
35	Battery other than dry cell and button cell	12.5
36	Medical equipment, Hospital Equipments, surgical equipments (other than consumable or disposable) including dental chairs	12.5
37	Readymade garments, Hosiery goods	4
38	Weighing machine, weighing bridges, parts and accessories thereof	12.5
39	Automatic Teller Machine	12.5
40	Photographic processing units of all kinds, their parts and accessories	
	(a) those falling under the Third Schedule to the Kerala Value Added Tax Act, 2003	4
	(b) Others	12.5
41	Optical Fibre cables	4
42	Mobile Phone	4
43	Pollution testing equipments for motor vehicle	12.5
44	Lift elevators and escalators operated by electrical hydraulic or other mechanical power	12.5
45	Currency counting machine	12.5
46	Steam boilers	4
47	(a) V-SAT Antenna and signal Transmission equipment	12.5

	(b) Dish Antenna, Patch pannel Antenna, earthing kit and DP Boxes	4
48	Cables for telecommunication	4
49	(a) Doors and windows other than those made of iron and steel	12.5
	(b) Doors and windows made of iron and steel	12.5
50	Transmission towers including those in dismantled form	4
51	Graphic Art film	12.5
52	X-ray and CT scan film	12.5
53	Scientific and lab equipments:	
	(a) Those falling under the Third Schedule to the Kerala Value Added Tax Act, 2003	4
	(b) Others	12.5
54	(a) Electronic Goods falling under the Third Schedule to the Kerala Value Added Tax Act 2003	4
	(b) Other electronic goods	12.5
55	(a) Machinery falling under the Third Schedule to the Kerala Value Added Tax Act 2003	4
	(b) Other machinery	12.5
56	Fireworks including coloured matches	12.5
57	Glass	12.5
58	Motor Vehicle spare parts:	
	(a) Those falling under the Third Schedule to the Kerala Value Added Tax Act, 2003	4
	(b) Others	12.5
59	Linoleum and flexible flooring materials	12.5
60	Paper bags	4
61	Atta, Maida, Sooji	4
62	Paper and paper products excluding newsprint imported by Newspaper publishers	4

63	Copra and Coconut oil	4
64	Plastic and PVC pipes and fittings	4

This notification shall come into force at once.

By Order of the Governor,

**P. Mara Pandiyan,**  
Secretary to Government.

#### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport;)

The rate of tax of various commodities under the Kerala Value Added Tax Act, 2003 have now been revised. So the consequential changes are to be made in the rates applicable to such commodity under Kerala Tax on Entry of Goods into Local Areas Act, 1994. Further, certain items have been newly included in the Schedule to the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) vide Finance Bill, 2006 for which rates have to be notified. Hence the Government have decided to issue a fresh notification in supersession of the notification issued under G.O. (P) 6/2006/TD dated 21st January, 2006 and published as S.R.O. No.64/2006 in the Kerala Gazette Extraordinary No. 181 dated 27th January, 2006.

This notification is intended to achieve the above object.