

No. C1/510/06/CT

Office of the Commissioner
Dept of Commercial Taxes
Thiruvananthapuram.
Dated. 22/12/2006

CIRCULAR No.52 /2006

Sub:- KVAT Act,2003- Kerala Finance Act,2006-Rate of tax on paints-Clarification-
Circular 43/06- Modified- reg
Ref:- Circular No. 43/2006 dated 27/11/200.

As per the Circular read above the various items of paints that would come under the 20% category were clarified. On subsequent scrutiny of the issue it is found that the item "synthetic enamel paints" clarified as coming under the 20% category would come under the commercially known item "enamel" which has been specifically excluded from the said category. So only the following items of paints will come under the 20% category.

- (i) **Acrylic Emulsion**
- (ii) **Automotive paints**
- (iii) **Distemper**
- (iv) **Epoxy paints**
- (v) **Polyurethane paints**
- (vi) **Melamine clear/colour**
- (vii) **Polyurethane clear of colour**
- (viii) **Lacquers**

The Circular No 43/2006 dated 27/11/2006 stands modified to the above extent.

Commissioner.

To
All Officers