

C2-19418/2007/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated:28.03.2012

**CIRCULAR No. 06/2012**

Sub:- Fixation of floor value for various grades of Cashew Kernels to prevent tax evasion – further Instruction issued – Reg.

Ref:- 1. Circular No.38/2007 dated 24.08.2007  
2. Circular No. 28/2011 dated 13.02.2011  
3. Circular No. 03/2012 dated 22.02.2012  
4. Letter No. S8/1943/11 dated 23.03.2012 of Deputy Commissioner,  
Kollam

As per the Circular read 2<sup>nd</sup> paper above, floor rates were fixed for various grades of Cashew Nut and Cashew Kernels. Subsequently floor rates of local cashew nuts were again revised @ Rs.65/- per Kg vide Circular read 3<sup>rd</sup> paper above. Major trade bodies in this sector have brought to the notice of the department that, the present floor value fixed by the department is very high and the price of cashew kernel is a declining trend. The matter was examined through Deputy Commissioner, Kollam. The Deputy Commissioner, Kollam vide letter cited 4<sup>th</sup> above has reported that certain anomalies exists in the price fixation of cashew kernel based on the information received from the trade bodies in this sector especially KSCDC and CAPEX. Enquiries made with KSCDC and CAPEX also confirms this facts.

In the circumstances, taking in to consideration the variation in prices, the price of the Cashew kernels is re-fixed as follows; in confirmity with the current price prevailing with KSCDC and CAPEX and the circular cited above is modified to the above extent.

Sl.No	Cashew Kernels - Grade	Rs. Per/Kg.
1	White Wholes 180	488
2	White Wholes 210	445
3	White Wholes 240	379
4	White Wholes 320	344
5	White Wholes 450	304
6	White Wholes 500	350
7	Scorched Wholes -SW	269
8	Scorched Wholes -240	360
9	Scorched Wholes -320	350
10	Scorched Wholes -Seconds SSW	270
11	Deserts Wholes- DW	110
12	Butts-B	265
13	Splitts-S	318
14	Large White Pieces-LWP	297
15	Small White Pieces-SWP	200
16	Baby Bits-BB	80
17	Scorched Butts_SB	208
18	Scorched Splits-SS	248
19	Scorched Pieces-SP	185
20	Scorched Small Pieces-SSP	190
21	Scorched Pieces-seconds-SPS	59
22	Deserts Pieces-DP	19
23	Oil Splits-OS	95
24	Neelam Wholes-NW(KW)	74
25	Puzhukuthupodi-PKP	61
26	Scorched Pieces-II_SPSII	80
27	Deserts Pieces-II	12
28	Cheevupodi-CVP	16
29	Cheevupodi-CTP	16
30	Peeling Kedu-PK (Rejection inedible)	6
31	Shelling Kedu-SK(rejection inedible)	6

All officers are directed to ensure that Cashew Kernels are not valued at lower values than those shown above. This rate fixed, shall be reviewed by the Committee once in every three months.

Sd/-  
COMMISSIONER

Copy to: All Concerned