

**DEPARTMENT OF COMMERCIAL TAXES, KERALA  
PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION  
U/S.94 OF THE KERALA VALUE ADDED TAX ACT, 2003.**

Members present are:

1. R. Rajasekharan Nair, Deputy Commissioner (Audit & Inspection), O/o.CCT, Tvpm.
2. A. Biji Kumari Amma, Deputy Commissioner (Legal Wing), O/o.CCT, Tvpm.
3. K.M. Althaf, Deputy Commissioner (Intelligence), O/o.D.C (Int), Tvpm.

Sub: KVAT Act, 2003 – Clarification U/s.94 – Rate of Tax of Fiber Glass Molded Doors – Orders Issued.

Ref: Application from M/s Hitech Industries, Thrissur.

**ORDER No.C3/17488/09/CT DATED 15/3/2010**

1. M/s Hitech Industries, Thrissur, has preferred an application U/s 94 of the KVAT Act, 2003 seeking clarification on the rate of tax of the commodity Fiber Glass Molded Doors.

2. The applicant is a registered SSI unit manufacturing FRP products mainly doors. The applicant contends that they are using hand layup process for making doors. Raw materials used are polyester resins, fiber glass mats, additives etc. Resin is applied on the surface of the moulds and fiber glass is laid over. Resin is added with additives and curing agents before applying. After that wooden reapers are put for fixture. On applying resin over glass fiber and leaving for some time it will become hard. It will be then released from the mould. The door is manufactured in two parts and joined by hand pressing method. PVC molded doors are also made by press moulding or injection moulding in large scale industries.

3. The applicant has also submitted a brochure about the product and has requested to clarify the rate of tax of the commodity.

4. The applicant was heard and the contentions raised were examined. From the manufacturing process detailed above and the brochures produced by the applicant, it is seen that the applicant manufactures full fledged PVC and Plastic Moulded Doors. It will be taxable at 12.5% vide Entry 29(1) of SRO No.82/2006.

The issues raised above are clarified accordingly.

Deputy Commissioner (A&I)  
O/o CCT

Deputy Commissioner (LW)  
O/o CCT

Deputy Commissioner (Int)  
O/o DC (Int), Tvpm.

To

M/s Hitech Industries,  
304-A, SIDCO Mohan Complex,  
P.O.Peringandoor, Thrissur.