

**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 (Intelligence), O/o. DC (Int),Tvpmm.  
[Formerly Deputy Commissioner (Audit & Inspection), O/o.CCT, Tvpmm]
2. A. Biji Kumari Amma, Deputy Commissioner (Legal Wing), O/o.CCT, Tvpmm.
3. A. Asok Kumar, Deputy Commissioner (Internal Audit), O/o.CCT, Tvpmm.

Sub: KVAT Act, 2003 – Clarification U/s.94 – Rate of tax of Equipments for General Physical Exercise – Orders Issued.

Ref: Application from M/s. National Cycle & Glass Mart, Tirur dated 13/5/2009.

**ORDER No.C3/20390/09/CT DATED 22/3/2010.**

1. M/s. National Cycle & Glass Mart, Tirur has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of Equipments for General Physical Exercise.

2. The applicant is dealing in Cycles, Cycle spares and Equipments for General Physical Exercise. The applicant informs that the equipments for General Physical Exercise include:

- a. ORBITRACK (Stationary Cycle, with hand rowing)
- b. TREADMILL – Manual
- c. TREADMILL – Motorised
- d. HOME GYM
- e. VIBRATOR FOR ABDOMINAL EXERCISE
- f. DUMPLES WITH WEIGHT PLATE OF CAST IRON
- g. WEIGHT LIFTING ROD
- h. ABDOMINAL BENCH (ABKING PRO)

3. The applicant contends that they have local and interstate purchases. The applicant further contends that the above said goods would fall under the Entry 121(2) of the Third Schedule and is taxable at 4%. The applicant has requested to clarify the rate of tax of the commodities.

4. The applicant was heard and the contentions raised were examined.

5. Entry 121(2) of the Third Schedule to the Kerala Value Added Tax Act, 2003 reads as follows:

*121 Sports goods excluding apparels and footwear*

*(2) Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outer games, not specified or included elsewhere; swimming pools and paddling pools*

6. The above said articles and equipments are for general physical exercise and would be includible under the HSN Code 9506.99.90 *Other* and hence would be taxable at 4% vide Entry 121(2) of the Third Schedule to the Kerala Value Added Tax Act, 2003.

The issues raised above are clarified accordingly.

Deputy Commissioner (Int.)  
O/o DC(I) Tvpm  
(Formerly DC(A&I),Tvpm)

Deputy Commissioner (LW)  
O/o CCT

Deputy Commissioner (IA)  
O/o CCT

To,

Sri. P. Anilkumar,  
Partner,  
National Cycle & Glass Mart,  
East Bazaar, Tirur - 676101  
Malappuram.