

1. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES  
THIRUVANANTHAPURAM

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification u/s.94- Rate of tax Fried, Roasted or  
Salted Cashew Kernels- Reg:

Read:- Application put in by M/s. India Food Exports, Kollam.

ORDER No.C3.40517/07/CT Dt. 03.01.08

M/s. Indian Food Exports, Kollam has preferred an application U/s. 94 of VAT Act seeking clarification on the rate of tax applicable to "Fried, Roasted or Salted Cashew Kernels".

The applicant was heard in person and contentions raised were examined with reference to relevant statutory provisions.

In view of the specific entry in SRO 82/06 vide Sl.No. 42(3), Fried, Roasted or Salted Cashew Kernels would be taxable @ 12.5%.

The point sought for is clarified accordingly.

Commissioner