

**1. PROCEEDINGS OF THE COMMISSIONER OF
COMMERCIAL TAXES, THIRUVANANTHAPURAM**

PRESENT: P. MARA PANDIYAN, I.A.S.

Sub:_ KVAT Act 03- Clarification U/s. 94- Rate of tax-
“Crunchi Pep - up Energy Rice” Reg:

Read:- Application dt. 29.10.08, Triums Exporters,
Malappuram

ORDER No.C3.45264/08/CT Dated 08.01.2009

(1) M/s. Triums Exporters, Malappuram has preferred an application U/s. 94 of KVAT Act seeking clarification on the rate of tax of Crunchy Pep - up Energy Rice which is made by puffing beaten rice, a small quantity of sugar, ghee, flavors and some cashew bits.

(2) The applicant was heard and issue raised were examined Entry 6(2) to the II schedule bearing HSN Code 1904.20.00 read as “puffed rice, parched rice and beaten rice” But the item dealt by the applicant would not fall under this entry since some amount of processing is also involved, and a different commercial commodity emerges.

(3) The items marketed by the applicant would fall under entry 7 to the III schedule of the KVAT Act taxable @ 4 %, provided the items are not sold under the brand name registered under the Trade Mark Act, 1999.

The point sought for is clarified accordingly.

Commissioner