

**10. 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 on edible cones known as Ice cream cones- orders issued- reg:

Read:- Application filed by M/s. Thomason International Association, Ekm

ORDER No.C3.31601/08/CT DT.11.03.2009

(1). M/s. Thomason International Association, Ekm has filed an application for clarification seeking clarification on the rate of tax of 'edible cones' known as Ice cream cones made by baking maida.

(2) The authorised representative of the applicant was heard and contentions raised were examined. Considering the fact that ice cream cones are made by baking maida and that they are edible, the item would fall under entry 7 to 3rd schedule of KVAT Act taxable @ 4 %, subject to the condition of the said entry. The point sought for in clarified accordingly.

Commissioner