

**100. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES  
THIRUVANANTHAPURAM**

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on Aluminium Sections, ladders and frames- clarified orders issued- Reg:

Read:- 1. Application in Form No. 24 Dt. 27.09.06 filed by Super Aluminium Co, Alappuzha.

2.This office hearing Notice no.C7.36283/06/CT Dt. 08.11.06

**ORDER No.C7.36283/06/CT Dt. 07.12.06**

M/s. Super Aluminium Company, Alappuzha has filed an application for clarification U/s. 94 of KVAT Act o3 on the rate of tax applicable to the following items:

1. Aluminium Sections,
2. Aluminium Ladders
3. Aluminium Frames

Authorised representative of the applicant was heard. As per KVAT Act 03- Aluminium Sections are classifiable under entry 3(1)(e)(ii) of 3<sup>rd</sup> schedule covering HSN 7610.90.20 taxable @ 4 %.

Aluminium Ladder and Frames come under entry 29(4) of SRO 82/06 taxable @ 12.5%.

The point sought for are clarified accordingly.

Commissioner.