

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

Present:- Sri.Paul Antony.IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on Nut, Bolt and Screws made of iron and steel used as spare parts of motor vehicles-clarified orders issued- Reg:

Read: 1. Application in form no. 24 Dt. 06.09.06
2. This office hearing notice No.C7.39542/06/ CT Dt.13.11.06

ORDER No.C7.37542/06/CT Dt.14. 12.06

M/s. Poomkudy Auto Service (P) Ltd, Palarivattam Cochin has filed an application U/s. 94 of KVAT Act 03 requesting to clarify the rate of tax on Nut, Bolt and Screws made of Iron and Steel used as spare parts of motor vehicles.

Authorised Representative of the applicant was heard. The contentions of the applicant were examined.

Admittedly the commodity in question is used as spare parts of motor vehicles.

As per Sl.No. 67(7) of SRO 82/06 parts and accessories of motor vehicles will come under HSN 8708 and are taxable @ 12.5 %. So the items Nut, Bolt and Screws made of Iron and steel, used as spare parts of motor vehicles are classifiable under HSN 8708, and hence the item will fall under entry 67(7) of SRO 82/06 @ 12.5 % .

The point sought for is clarified accordingly.

Sd/-
Commissioner.