

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax of
Adhesives- orders issued-Reg:

Read:- Application put in by M/s. Pidilite Industries Ltd,
Edappally,Kochi

ORDER No.C3.45562/06/CT Dt. 30..11..06

M/s. Pidilite Industries Ltd, Edappally, Kochi, has preferred an application under section 94 of the KVAT Act 2003 seeking clarification on the rate of tax applicable to following items.

1. Non-skid adhesive
2. Stone-tile adhesive
3. Glass tile adhesive
4. Rainbow Tile Mate

All the above items are tile adhesives or joint fillers coming under HSN Code 3214.90.10. The goods will come under entry 74(7) of SRO 82/06, notified by Government as G O(P) No.4/06 TD Dated 21.01.06. Therefore the above mentioned adhesives are taxable @ 12.5 % under entry 74(7) of SRO 82/06.

The point sought for is clarified accordingly.

Sd/
Commissioner