

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94 Rate of tax on Metal Bangles, Hair Slides, Hair Bow, Photo Album etc- clarified orders issued- Reg:

Read:-1. Application in Form No. 24 Dt. 17.10.06 filed by M/s. Queens collections, Ernakulam
2. Hearing Notice No.C7.40249/06/CT Dt. 17.10.06.

ORDER No.C7.40249/06/CT Dt. 05.12.06

M/s. Queens collections, Broadway Ernakulam has filed an application to clarify the rate of tax on the following items.

1. Metal Bangles
2. Slides for stinking of hair of ladies made out of purely in wire metal
3. Hair Bow used for stinking of hair by ladies
4. Photo Album

The case was posted for hearing. But the applicant did not appear. Hence the application is disposed of on merits.

1. Metal Bangles are classifiable under entry 63(2) of 3rd schedule covering HSN 7117.19.10 taxable @ 4 % .
2. Hair slides and Hair Bows are not specifically mentioned any where in the schedules and hence taxable @ 12.5 % vide entry 103 of SRO 82/06.
3. Photo Album are also taxable @ 12.5 % vide entry 77(6) of SRO 82/06 with HSN 4820.50.00.

The point sought for are clarified accordingly.

Sd/
Commissioner.