

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

Present:-.Paul Antony. IAS

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

Read:-Application in form No.24 Dt. 01.12.06 filed by M/s.  
Chackalackal Enterprises, Kottayam.

**ORDER No.C3.56668/06/CT Dt. 04.12.06**

M/s. Chackalackal Enterprises, Athirampuzha.P.O,  
Kottayam has filed an application U/s. 94 of KVAT Act 03  
requesting to clarify the rate of tax on socks under VAT.

The issue raised by the applicant was examined. As per  
Central Excise Act, 1975 socks will fall under Heading 6102.00.  
Commodities coming under HSN 6102 are taxable at 4 % under  
entry 105(2) of third schedule. So the commodity socks in  
rightly classifiable under entry 105(2) of 3<sup>rd</sup> schedule of KVAT  
Act, 2003 and will attract tax @ 4 %.

The point sought for is clarified accordingly.

Sd/  
Commissioner.