

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s. 94 rate of tax- Health mix- orders issued – Reg:

Read:- Application put in by N.A Thankachan, Nezhuvinkal Trade Links, Benedict Nagar, Nalanchira, Thiruvananthapuram

ORDER NO.C3.3460/08/Dt. 10.03.08

Sri.N.A Thankachan, Nezhuvinkal Trade Links, Benedict Nagar, Nalanchira, Thiruvananthapuram has preferred an application U/s. 94 of KVAT Act seeking clarification on the rate of tax applicable to “Health Mix”

The applicant was given an opportunity of being heard. The contentions raised were examined.

The applicant is preparing and marketing a mixture of cereals, pulses and spices under the brand name Health Mix. A packet of Health mix contains mechanically , cleaned, destoned, washed, dried, roasted and hygienically packed cereals, cardamom, cinnamon etc in separate packets put together in a single packet.

The entry 86 of schedule III to KVAT Act read as “Mixture of cereals, pulses, spices in raw form roasted or powdered sold under brand name other than those registered under the Trade Marks Act 1999.

The product dealt by the applicant known as “Health Mix” is a mixture of cereals, pulses and spices separately packed and combined in a single packet.

Therefore the item “Health Mix” is classifiable under entry 86 of schedule III to KVAT Act taxable @ 4 %.

The point sought for is clarified accordingly.

Commissioner