

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s. 94- rate of tax- Petroleum bitumen for 01.04.05 to 30.06.06- Reg:

Read:- Application put in by M/s. Geo Tech Construction Company Pvt. Ltd, Kochi.

ORDER No.C3.60876/07/Dated. 17.03.08

M/s. Geo Tech Construction Company Pvt. Ltd, Kochi, has preferred an application U/s.94 of KVAT Act seeking clarification on the rate of tax applicable to Petroleum bitumen for 01.04.05 to 30.06.06.

The applicant was given an opportunity of being heard. The issue raised was examined with reference to relevant statutory provisions.

Since the introduction of Finance Act 2006, the item Petroleum Bitumen had no specific entry as per various schedules to KVAT Act. Hence the item is taxable @ 12.5% vide entry 103 of SRO 82/06 for the period 01.04.05 to 30.06.06.

The point sought for is clarified accordingly.

Commissioner