

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s. 94-rate of tax snuff- Reg:

Read:- Application put in by K.M.Usman(Mg. Partner), Unity Enterprises, Main Road, Pattambi,Palakkad

ORDER No.C3.3229/08/Dated. 07.03.08

M/s. Unity Enterprises, Pattambi, Palakkad has preferred an application U/s. 94 of KVAT Act 2003 seeking clarification on the rate of tax applicable to "Snuff".

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

The point sought for is the rate of tax of `Snuff`. As per serial No. 12 of SRO 119/2008 dated 24.01.08, the recent amendment notification to SRO 82/06, vide entry 91A, Tobacco, Tobacco products and Tobacco substitutes are brought to 12.5% category. The sub-entry 10 of entry 91A is `Snuff` with HSN Code 2403.99.40. Therefore `Snuff` holding HSN 2403.99.40 is taxable @ 12.5% vide entry 91A (10) of SRO 82/06.

The point sought for is clarified accordingly.

Commissioner