

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

Present: Sri.Paul Antony.IAS

Sub:- KVAT Act 03- Clarification U/s. 94 -Application filed by M/s. WeP
Peripherals Ltd. Cochin-clarified orders issued- Reg:

Read:- 1. Application for clarification Dt. 12.12.05
2.Hearing Notice No.C7.56926/05/CT Dt. 28.01.06

ORDER No.C7.56926/05/CT Dt. 17.02.06

M/s.WeP Peripherals Ltd, Panampilly Nagar, Cochin has applied for clarification under section 94 of the KVAT Act 03 on the following. The applicant is a registered dealer in Computer, Computer peripherals and UPS and all its parts. The applicant dealer sought for clarification regarding the rate of tax applicable to (i) Ribbon Cartridge and Ribbon refills using in computer printer, and (ii) Internal Battery using Lower end UPS.

The authorised representative of the applicant was heard. As per entry 123(13) in 3rd schedule to KVAT Act 03 as amended by KVAT (amendment) Act, 05 Computer ribbon cartridges, inkjet cartridges, disk head cleaning Kit etc are taxable @ 4 %.

At the same time Internal Battery for UPS is not included in any of the schedule to KVAT Act, 03 and hence is taxable @12.5 %.
The point sought for is clarified accordingly.

Sd/
Commissioner