

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- rate of tax- Plastic Table
Covers & Tables Mats- Reg:

Read:- Application put in by M/s. Parthas, Power House Road,
Tvpam

ORDER No.C3.60079/07/DT. 08.04.08

M/s. Parthas, Power House Road, Thiruvananthapuram has preferred an application U/s. 94 of KVAT Act seeking clarification on the rate of tax applicable to Plastic Table Covers and Table mats.

The applicant was given an opportunity of being heard on 30.01.08 and contentions raised were examined.

The point sought for is the rate of tax of Plastic tables cover and table mat. At the time of hearing, it was argued that the item falls under entry 10(2)(e)(iii) of Schedule III to KVAT Act with HSN 6304.

Table cloth and tables cover of cotton, not knitted or crocheted only are classified under the said entry with HSN 6304.92.40. Plastic and articles thereof are classified under chapter 39 of Customs Tariff Act. Therefore Plastic table cover and Plastic table mat being made of different material ie plastics will not fall under the above said entry 10(2)(e)(iii) of 3rd schedule. Moreover, the items have no specific entry as per various schedules to KVAT Act. Therefore the item is classifiable under entry 103 of SRO 82/06, taxable @ 12.5%.

Commissioner.