

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

Present: Sri.Paul Antony.IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on Bed Protection sheets made from fluff pulp”- Clarified orders issued- reg:

Read: 1. Application in Form No. 24 Dt. 03.06.05 filed by M/s. Advanced Medical Technologies, Kochi.

2. Hearing Notice No.C7.58108/05/CT (A) Dt. 23.01.06

**ORDER No.C7.58108/05/CT (A) Dt. 17.02.06**

M/s. Advanced Medical Technologies, Palarivattom, Cochin 25, has sought for clarification U/s. 94 of the KVAT Act 03 on the following. The applicant dealer import and sell Bed protection sheets made from “Fluff pulp” in different sizes. These sheet are used mostly in hospitals and Geriatric care, and requested to clarify whether the items will include in 3<sup>rd</sup> schedule @ 4 %.

The applicant was heard. The contention of the applicant is that Bed protection sheets with absorbent material will fit in to schedule 3 of the KVAT Act 03.

The contentions of the applicant were examined. It is a disposable item like diapers and used mostly in hospitals for geriatric care. Hence the item Bed Protection sheets made from “Fluff pulp” will fall in entry 96(17) of 3<sup>rd</sup> schedule to KVAT Act 03, as amended by KVAT (Amendment) Act 05, taxable @ 4 %.

The point sought for is clarified as above.

Sd/  
Commissioner