

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

Present: Sri.Paul Antony.IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on “Napkins for Babies”- clarified orders issued- reg:

Read;_ 1. Application in form No. 24 Dt. 03.06.05 from M/s. Advanced Medical Technologies, Palarivattom, Cochin 25.
2. Hearing Notice No.C7.58108/05/CT Dt. 23.01.06

ORDER No.C7.58108/05/CT Dt. 17.02.06

M/s. Advanced Medical Technologies, Paralrivattom, Cochin 25, has sought for clarification U/s. 94 of the KVAT Act 03 on the rate of tax applicable to “Napkin for babies” under VAT.

The applicant was heard. The contention of the applicant is that Napkin for babies and adult disposable diapers etc. will include in 3rd schedule to KVAT Act, 03.

The contentions of the applicant were examined. The item Napkin for Babies will fall in entry 111(1) (b) of 3rd schedule to KVAT Act 03 as amended by KVAT (Amendment) Act, 05, taxable @4 %.

The point sought for is clarified as above.

Sd/
Commissioner