

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s.94 – rate of tax- Appam Podi, Idli Podi and Dosa Podi- Reg:

Read:- Application put in by M/s. Global Food Products, Kalady

ORDER No.C3.6879/08/CT Dated. 17.04.08

M/s. Global Food Products, Kalady has preferred an application U/s. 94 of KVAT Act seeking clarification on the rate of tax applicable to Appam Podi, Idli Podi and Dosa Podi.

The applicant was given an opportunity of being heard and issue raised was examined.

Idli podi, Appam podi and Dosa podi are essentially rice flour. Appam podi consists of rice flour only and Idli podi and Dosa podi consists of on the average four parts Rice flour and one part Black gram powder. Black gram powder is a flour of dried leguminous vegetables as mentioned in entry 48(6) of schedule III to KVAT Act.

Entry 48(4) of Schedule III to KVAT Act includes Rice Flour (Puttupodi and the like). Hence while examining the qualification provided 'and the like', it is to be understood, as in common parlance used by the common man and the trade. Hence Appam podi, Idli Podi and Dosa Podi will fall under entry 48(4) of III schedule to KVAT Act and therefore taxable @ 4 %.

The issue raised is clarified accordingly.

Commissioner.