

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

Present:- Paul Antony ,I.A.S

Sub:-KVAT Act 03 – Clarification u/s 94 – Rate of tax on PVC Screw Plug-
Clarified orders issued –reg.

Read:-1. Application in Form No. 24, dated 28.9.05 filed by M/s. Premier Plastic
Products, Changanasserry.
2. Hearing Notice No. VC.1.47672/05/CT, dtd. 13.12.05

ORDER No.C7.47672/05/CT,dtd. 24.2.06

M/s Premier Plastic Products, Chethipuzha, Chenganasserry has sought for
clarification u/s 94 of the KVAT Act 03 on the rate of tax regarding PVC screw
plug under VAT.

The applicant is running a Small Scale Industrial Unit engaged in the
manufacture of screw plugs, and the Raw Material required for the manufacture
of the item is HDPE granules. Screw Plugs are produced by melting the granules
in an electrical heating barrel fitted with a hand-moulding machine manually
operated and the item is used to fix screws in concrete surfaces.

The authorised representative of the applicant was heard. The contention
of the applicant is that it is reasonable to tax PVC screw plug @4% since pipes
and pipe fittings of all varieties, including plastic and PVC are taxable @ 4%
under VAT.

The contention of the applicant was examined. Screw plug is not
specifically included in any of the schedule to KVAT Act 03. Hence the item
PVC Screw Plug manufactured by the applicant is taxable @ 12.5% under RNR
category.

The point sought for is clarified accordingly.

Sd/
COMMISSIONER