

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

Present:- Paul Antony.IAS

Sub:- KVAT Act 2003- Clarification U/s. 94 –rate of tax-  
Dates syrup- orders issued- Reg:

Read:- Application Dt. 16.11.06 of M/s. Lion Dates Impex  
Pvt Ltd, Pachalam, Kochi

**ORDER No.C3.56445/06/Dated..22..03..07**

M/s. Lion Dates Impex Pvt Ltd, Pachalam, Kochi has preferred an application U/s. 94 of KVAT Act seeking clarification on the rate of tax of Date Syrup.

The authorised representative of the applicant was heard. The contentions put forth by the applicant that the item should be taxed at 4 % only have been examined with reference to relevant statutory provisions.

There is no specific entry for “Date Syrup” in any schedule to KVAT Act. The commodity would fall under HSN 2009.80.90 Sl.No. 71(3) of SRO 82/06 cover all the commodities coming under HSN 2009. So the commodity is classifiable under serial No. 71 (3) of SRO 82/06 and is taxable at 12.5 %.

The point sought for is clarified accordingly.

Commissioner.