

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

Present:-Sri. Paul Antony, I.A.S.

Sub:-KVAT Act 03-Clarification u/s 94- Rate of Tax on Ammonia in Aqueous Form- Clarified Orders issued-reg.

- Read:- 1. Application in Form No, 24 dated 25.6.05 filed by Travancore Ammonia (P) Ltd. Pathanamthitta.
2. Hearing Notice No.VC1.35963/05Datd 29.7.05.

ORDER NO.C7.35963/05/CT Dated 28.2.06

M/s. Travancore Ammonia (P) Ltd, Pathanamthitta has filed an application for clarification u/s 94 of the KVAT Act 03, on the rate of tax applicable for Ammonia in Aqueous form.

The contention of the applicant is that the rate of tax applicable for Ammonia Anhydrous is 4%, but Ammonia in Aqueous form is omitted from 3rd schedule, and hence requested to clarify the rate of tax applicable to Ammonia in Aqueous Form (Ammonium Hydroxide)/ Liquor Ammonia which is used mainly in Rubber Latex industries.

The authorized representative of the applicant was heard. The contentions of the applicant were analyzed.

As per Sl.No. 10(1) in List A of 3rd Schedule, Ammonia Anhydrous with HSN 2814.10.00 is taxable @ 4%. Ammonia in Aqueous Solution is also taxable @ 4% vide Sl No.10 (2) in List A (ie, industrial in put list) of 3rd Schedule to KVAT Act 03 as amended by KVAT (Amendment) Act 05.

The point sought for is clarified as above.

Sd/-
COMMISSIONER