

DEPARTMENT OF COMMERCIAL TAXES, KERALA
PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION
U/s.94 OF THE KERALA VALUE ADDED TAX ACT, 2003.

Members present are:

1. T.V. Kamala Bai.
Joint Commissioner (Law),
Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.

2. Suchala Kumar. S.K.
Joint Commissioner (General),
Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.

3. C. Lalappan.
Joint Commissioner (Audit & Inspection),
Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.

Sub : KVAT Act, 2003 - Clarification U/s 94 - Rate of tax Automatic Coir Spinning Machine, Coir Fiber Extraction Machine, Coir Fiber Cleaning/Willowing Machine and Motorised Traditional Coir Spinning Ratt - Clarified - Orders issued.
Read : Application from Smt. N.M. Devi, M/s. Metal Forms, Palakkad dtd. Nil.

ORDER No.C3/18869/12/CT DATED 19/8/2013.

1. Smt. N.M. Devi, M/s. Metal Forms, Palakkad has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of Automatic Coir Spinning Machine, Coir Fiber Extraction Machine, Coir Fiber Cleaning/Willowing Machine and Motorised Traditional Coir Spinning Ratt.

2. The authorised representative of the applicant was heard in the matter and the contentions raised were examined.

3. There is no specific entry for any of the commodities stated supra in any of the Schedules to the Kerala Value Added Tax Act, 2003. None of the entries in any of the Schedules to the Act is suitable for incorporating the commodities. Hence it is clarified that the commodities Automatic Coir Spinning Machine, Coir Fiber Extraction Machine, Coir Fiber Cleaning/Willowing Machine and Motorised Traditional Coir Spinning Ratt would be taxable at the rate of 14.5% by virtue of Entry 103 of S.R.O. No. 82/2006.

The issues raised above are clarified accordingly.

T.V. Kamala Bai
Joint Commissioner (Law)

Suchala Kumar. S.K
Joint Commissioner (General)

C. Lalappan
Joint Commissioner (A&I)

To,

Sri. Roshan Babu M.
Manager,
M/s. Metal Forms,
Swasthi, Krishna Gardens,
Chandranagar, Palakkad - 678 007.