

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

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s. 94- rate of tax on certain products- Reg:

Read:- Application dated 14.11.06 put in by M/s. Skyline Systems and Services, Kochi.

ORDER No.C3.55266/06/CT Dt. 21.04.08

M/s. Skyline Systems and Services, Kochi has preferred an application U/s.94 of KVAT Act 2003 requesting to clarify the rate of tax applicable to following items.

1. Aluminium Composite Panel
2. Wall Paper
3. Venetian Blind/Vertical Blinds Curtain rods, Wooden rods and Wooden flooring
4. Wall putty- Interior & Exterior Cement Primer
5. Air Bubble Film

The authorised representative of the applicant Mr. Shenoi was heard. The contentions raised were examined.

The tax rate of Aluminium Composite Panel has already been clarified as 12.5% vide order no. C3. 4111/08/CT Dt. 15.02.08.

Wall paper would fall under Schedule III, entry 96(14) and would be taxable @ 4 %.

Wall putty- interior and exterior will fall under entry 74 of SRO 82/06 and hence taxable @ 12.5%.

Primers fall under entry 74 of SRO 82/06 and hence taxable @12.5%.

Air bubble film is a packing material with the HSN 3923.90.90. Since this eight digit HSN does not figure in Schedule III it is taxable @ 12.5% vide entry 103 of SRO 82/06.

The points sought for are clarified accordingly.

Commissioner.