

19. PROCEEDINGS OF THE COMMISSIONER, COMMERCIAL TAXES

THIRUVANANTHAPURAM

Present:- Sri.Paul Antony.IAS

Sub:- KVAT Act-03- Clarification under section 94- Rate of tax on Home soda maker and CO₂- clarified orders issued- Reg:

Read:- 1.Application in Form No. 24 Dated 18.10.05 from Protech Appliances (P) Ltd,Kochi
2. Hearing notice No.C7.49896/05/CT Dt. 02.12.05

ORDER No.C7.49896/05/CT Dt. 02.02.06

M/s. Protech appliances (P) Ltd, Kochi has filed an application for clarification under section 94 of the KVAT Act 03 on the rate of tax applicable to Home Soda Maker and CO₂ gas used in refilling of cylinders.

Sri.Prasad Alexander,Authorised representative was heard. The contention of the applicant is as follows. HSN for Home soda maker is 8422.30.00 and HSN for parts of soda maker is 8422.90.90 and requested to clarify whether the item Home Soda maker will come under entry No. 83(5) of 3rd schedule and the rate of tax of Home Soda maker, its parts and carbon dioxide gas used in refilling the cylinders used in the Home Soda Maker. The applicant further requested to rectify the entry 83(5) of 3rd schedule as machinery for aerating beverages instead of 'machinery'

The contentions of the applicant have been examined in detail. HSN 8422.30.00 describes as machinery for aerating beverages, but the entry 83(5) of 3rd schedule to the VAT Act, it is mentioned with HSN 8422.30.00 as machinery for aerating machinery. It is an appearant mistake. Home Soda Maker being machinery for aerating beverages will rightly come under entry 83(5) of 3rd schedule taxable @ 4 %. As per entry 83(7) of 3rd schedule parts of heading 8422. is also taxable @ 4 %. Carbon dioxide with HSN 2811.21.00 is taxable @ 4 % under sub-entry 21 of entry 66 (List A) of 3rd schedule to the KVAT Act, 03- as amended by KVAT (Amendment) Act,05.

The point sought for is clarified as above.

Sd
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Commissioner