

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. Abdul Jabbar.V.K, Joint Commissioner (General), O/o. CCT, Tvpm.**
- 2 T.V. Kamala Bai, Joint Commissioner (Law), O/o. CCT, Tvpm.**
- 3. S.K. Suchala Kumar, Joint Commissioner (Audit & Inspection), O/o. CCT, Tvpm.**

Sub :- KVAT Act, 2003 – Clarification U/s 94 – Rate of tax of four Prong Set and Drain Bag – Orders issued.

Read:- Application from Adv. K. Govinda Pillai, Kochi dtd. 3/6/2011.

ORDER No. C3/19038/11/CT DATED 9/1/2012.

1. Adv. K. Govinda Pillai, Kochi has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003, seeking clarification on the rate of tax of four Prong Set and Drain Bag.

2. The applicant would contend that four Prong Set and Drain Bag is a Peritoneal Dialysis set and is an accessory for dialysis and has requested to clarify the rate of tax of the same.

3. The applicant was heard and the contentions raised were examined.

4. Entry 30 of the First Schedule to the Kerala Value Added Tax Act, 2003, reads:

30 Life Saving Drugs

Dineal Solution required for continuous Ambulatory Peritoneal Dialysis treatment of kidney patients and accessories required for the treatment

5. The manual available along with the product details the procedure for dialysis and it would clearly show that this Peritoneal Dialysis set is an accessory for dialysis.

6. In view of the above said facts, it is clarified that four Prong Set and Drain Bag is an accessory for dialysis which can be included in Entry 30 of the First Schedule to the Kerala Value Added Tax Act, 2003, and hence exempt.

The issue raised above is clarified accordingly.

Abdul Jabbar.V.K.
Joint Commissioner (General)
O/o CCT

T.V. Kamala Bai
Joint Commissioner (Law)
O/o CCT

S.K. Suchala Kumar
Joint Commissioner (A&I)
O/o CCT

To,

Sri. K. Govinda Pillai,
Advocate,
G/165, Panampilly Nagar – 1,
Kochi – 36.