

8526 91 30	---	<i>Direction finding equipment</i>
8526 91 40	---	<i>Non-directional beacon</i>
8526 91 50	---	<i>VHF omni range equipment</i>
8526 91 90	---	<i>Other</i>
8526 92 00	--	<i>Radio remote control apparatus</i>

5. Neither the said HSN Code nor the first four or six digits of the same finds a place in any of the Schedules to the Kerala Value Added Tax Act, 2003. Also none of the entries in any of the Schedules is suitable for incorporating the commodity.

6. Entry 94(12) of S.R.O. No. 82/2006 reads:

94 *Transmission apparatus for radio, TV; Television cameras; Still image video cameras and other video camera recorders; digital cameras; Wireless microphones, radar apparatus, reception apparatus for radio telephony, radio telegraphy or radio broadcasting; Amplifiers and loud speakers which are used exclusively in such instruments and apparatus.*

(12) Radio navigational aid apparatus

8526.91

7. In view of the facts cited supra, it is clarified that the commodity GPS Vehicle Tracker GT06 having HSN Code 8526.91.90 would be taxable at the rate of 13.5% by virtue of Entry 94(12) of S.R.O. No. 82/2006.

The issues raised above are clarified accordingly.

K.J. Valsala Kumari
Joint Commissioner (General)

T.V. Kamala Bai
Joint Commissioner (Law)

S.K. Suchala Kumar
Joint Commissioner (A&I)

To,

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