

2. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES  
THIRUVANANTHAPURAM

Present:- Paul Antony.IAS

Sub:- KVAT Act 2003- Clarification U/s. 94- rate of tax- water  
bed- Reg:

Read:- Application put in by M/s. Cromo Orthopaedics,  
T.M.Building, Thottada, Kannur

ORDER No.C3.39020/07/CT Dt. 03.01.08

M/s. Cromo Orthopaedics, Kannur has preferred an application U/s. 94 of KVAT Act seeking clarification on the rate of tax applicable to Water bed.

The applicant was heard in person and contentions raised were examined in detail.

Water bed/ mattress is also a bed/ mattress filled with water. As per Customs Tariff it would fall under HSN 9404.29 ie Mattresses of other materials. All commodities coming under the said HSN are specifically notified under Sl.No. 13(5)(d) of SRO 82/2006 and so would attract tax at 12.5%. So the commodity "Water bed" would fall under Sl. No. 13(5)(d) of SRO 82/2006 and would attract tax @ 12.5%.

The point sought for is clarified accordingly.

Commissioner