

**20. 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. R. Rajasekharan Nair, Deputy Commissioner (Audit & Inspection), O/o.CCT, Tvpm.
2. A. Biji Kumari Amma, Deputy Commissioner (Legal Wing), O/o.CCT, Tvpm.
3. A. Ashok Kumar, Deputy Commissioner (Internal Audit), O/o.CCT, Tvpm.

Sub: KVAT Act, 2003 – Clarification u/s.94 – Entry No. 69(8) of the Third Schedule and Rate of tax of Dish Antenna - Orders Issued.

Ref: Application from M/s Sell Electronics, Kozhikode dated 18/5/2009.

Order No.C3/31147/09/CT dated 7/11/2009.

1. Smt. V.A.Nazeera, M/s Sell Electronics, Kozhikode, has filed an application U/s 94 of the KVAT Act 2003, seeking clarification on whether Entry No. 69(8) of the Third Schedule having HSN 8529.10 is inclusive of Dish Antenna having HSN 8529.10.19.

2. The applicant is a dealer registered on the rolls of O/o Commercial Tax Officer, IInd Circle, Kozhikode with TIN 32110724801C. One of the goods dealt by the applicant is Dish Antenna. The applicant informs that Dish Antenna with LNP, fixing stand etc. constitutes the complete unit, hence Dish Antenna is a component part.

3. The applicant contends that as per the Rules of Interpretation appended to the Schedules, the Six digit HSN Code will include all the sub items relating to the 4 and 5 digits ie. Entry 69(8) of the Third Schedule having HSN 8529.10 will cover the goods having HSN 8529.10.00 to 8529.10.20.

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

5. Entry 69 (8) of the Third Schedule reads as follows:

69 IT Products

xxxxxxxx

(8) Aerials, antennas and parts

8529.10

6. The commodity Dish Antenna would fall under HSN Code 8529.10 of the Customs Tariff Act. Accordingly the commodity Dish Antenna would be taxable at 4% vide Entry 69 (8) of the Third Schedule to the Kerala Value Added Tax Act 2003.

The issues raised above are clarified accordingly.

Deputy Commissioner (A&I)
O/o CCT

Deputy Commissioner (LW)
O/o CCT

Deputy Commissioner (IA)
O/o CCT