

**20. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM**

Present:- Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s. 94- rate of tax- plastic
containers- Tableware and kitchenware of plastics- Reg:

Read:- Application put in by Anna Thomas, Nandavanam, Palayam,
Tvpam

ORDER No.C3.1969/08/CT Dt. 18.04.08

Smt. Anna Thomas, Team Anns Party Sales, Nandavanam, Palayam, Thiruvananthapuram has preferred an application U/s. 94 of KVAT Act seeking clarification on the rate of tax applicable to Plastic containers, Tableware and Kitchenware of Plastics.

The applicant was given an opportunity of being heard on 27/02/08. The issues raised were examined in detail.

The point sought for is the rate of tax of plastic containers tableware and kitchenware of plastics. It is submitted by the applicant that the item she is dealing is entirely made of plastics and used as tableware and kitchenware. The applicant has also furnished the relevant sale bills issued by the manufacturer showing the relevant HSN code 3924.10.

In view of the above, the articles dealt by the applicant, ie Plastic containers, Tableware and kitchenware of plastics holding HSN 3924.10 will fall under entry 137 (12) of schedule III to KVAT Act taxable @ 4%.

The point sought for is clarified accordingly.

Commissioner.