

**22. PROCEEDINGS OF THE COMMISSIONER, COMMERCIAL TAXES
THIRUVANANTHAPURAM**

Present:- Sri.Paul Antony.IAS

Sub:- KVAT Act-03-Clarification U/s. 94- Rate of tax on Towel, pillow cover and bed sheet- clarified orders issued- Reg:-

Read:- 1. Application put in by Sri.R.Ramakrishnan,Narmada,K.K.Road,
Kottayam
2. Hearing Notice No.VC1.27006/05 Dt.14.10.05 and 13.12.05

ORDER No.C7.27006/05/CT Dt. 02.02.06

Sri.R.Ramakrishnan,Narmada,Kottayam has filed an application for clarification under section 94 of KVAT Act 03 on the rate of tax applicable to goods such as towel, pillow cover and bed sheet under VAT.

The case was posted for hearing. But the applicant did not appear for hearing. Hence the application is disposed of on merits.

As per schedule 3 to Kerala Value Added Tax Act, 03 as amended by KVAT (Amendment) Act, 05 the items towel, pillow cover and Bed sheets, are taxable @ 4% vide entry No. 10(2)(e)(iv) and (v), 10(2)(e)(ii) and 10(2) (a) to(d) respectively.

The point sought for is clarified accordingly.

Sd/
Commissioner