

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

Present: Sri. P.Mara Pandiyan I.A.S

Sub: KVAT Act 2003- Clarification U/s 94 - Rate of tax - x-ray films –
Clarified order issued – reg.

Read: Application put in by M/s Care stream Healthcare Pvt. Ltd. 41/724,
C.P.Ummer Road, Eranakulam dated 07.05.2008.

ORDER No. C.3/19246/2008/CT. Dated 17.11.2008.

(1) M/s Carestream Healthcare Pvt.Ltd. 41/724, C.P.Ummer Road, Eranakulam has preferred an application under section 94 of the KVAT Act 03 seeking clarification on the Rate of tax of X ray film with Entry no., Schedule No., HSN code w.e.f 01.04.2008. The authorized representative of the applicant was heard on 09.07.2007 and the contentions assailed are;

- (a) Even though x ray film is specified in SRO 82/2006 under entry 77 along with Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, x-ray films and film packs and plates, x-ray machine, scanners, medical imaging equipments, photo albums, stamp album, photo frames, photo mounts and other parts and accessories required for use therewith; and is not given under any sub entry.
- (b) In Kerala Finance Bill 2008 it is stated that, in 3rd schedule to the KVAT Act 2003 after Sl. no.59, a new entry inserted as 59A namely “All medical and diagnostic equipments and Hospital instruments, apparatus, appliances, tools and aids used exclusively in medical, surgical, dental,. physiotherapy and veterinary sciences”; and therefore X ray film can be included in the said entry.

(2) The contentions raised were examined in detail with reference to the relevant statutory provisions. The contentions raised by the applicant is on the basis of the new entry made as 59 A in 3rd schedule to the KVAT Act 2003 which bring within the ambit of medical and diagnostic equipments, appliances, tools, and aids used exclusively in medical and surgical purpose. The item X ray film do not fit into any such clause. As the item X ray film is specifically included under entry 77 of SRO 82/2006, hence taxable @12.5%.

The point raised is clarified accordingly.

Commissioner.