

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

Present:-.Paul Antony. IAS

Sub:- KVAT Act 2003- Clarification U/s.94 -rate of tax-
Squash and other Non-alcoholic drinks- orders issued- reg:

Read:- 1. Application from M/s.Kalyan Products, Kuttanelloor,
Thrissur

2.Posting notice dt. 11.04.07

ORDER No.C3.8075/07/CT Dt.14..05..07

M/s. Kalyan Products, Thrissur has preferred an application U/s.94 of the KVAT Act 2003 requesting to clarify the rate of tax applicable to squash and other non-alcoholic drinks as per the application read on 1st paper above.

The applicant was given an opportunity of being heard and the authorised representative was heard. The contentions putforth were examined with reference to relevant statutory provisions.

The point for clarification is the rate of tax on squash, fruit juice, fruit pulp, vegetable juice and other non-alcoholic drinks. The commodities in question are specifically covered under entry 71 of SRO 82/06 covered under HSN 2209,2202.90.20 and 2106.90.19 taxable @ 12.5%.

The point sought for are clarified accordingly.

Commissioner