

**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. Dr. A. Bijikumari Amma.**

*Joint Commissioner (Law),*

*Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.*

**2. N. Thulaseedharan Pillai.**

*Joint Commissioner (General),*

*Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.*

**3. V.J. Gopakumar.**

*Deputy Commissioner (General),*

*Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.*

Sub : KVAT Act, 2003 – Clarification U/s 94 – Rate of tax of maths lab equipments – Orders issued.

Read : Application from M/s. Salisa Educational Solutions & Research Centre (P) Ltd., Thiruvananthapuram dtd. 7/7/2015.

**ORDER No.C3/24259/15/CT DATED 31/5/2016.**

1. M/s. Salisa Educational Solutions & Research Centre (P) Ltd., Thiruvananthapuram has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of maths lab equipments.

2. The authorised representative of the applicant was heard in the matter and the contentions raised were examined.

3. The applicant produced samples of the commodities at the time of hearing. An examination of the impugned products would show that they are non-electrical models/shapes like cylinders, triangles etc. which are meant for use in education for demonstrational purposes.

4. As per the Customs Tariff Act, instruments, apparatus and models designed for demonstrational purposes in education are classified under the HSN Code 9023.00. The Customs Tariff Act Item 9023, as relevant to the context, is extracted hereunder:

**9023           INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES**

9023 00 - Instruments, apparatus and models, designed for demonstrational purposes  
(for example, in education or exhibitions), unsuitable for other uses:  
9023 00 10 --- Teaching aids  
9023 00 90 --- Other

5. The four digit HSN Code 9023 is included in Entry 5(4) of the First Schedule to the Kerala Value Added Tax Act, 2003. As per the Rules of Interpretation of Schedules, those commodities which are given with HSN Number should be given the same meaning as given in the Customs Tariff Act, 1975. Further, the commodities which are given four digit HSN number shall include all those commodities coming under that heading of the HSN.

6. In view of the above facts, it can safely be concluded that the applicant's commodity maths lab equipments i.e. non-electrical instruments, apparatus and models designed for demonstrational purposes in education which are un-suitable for other uses would be classifiable under HSN Code 9023 and hence, is exempt from tax by virtue of Entry 5(4) of the First Schedule to the Kerala Value Added Tax Act, 2003.

The issues raised above are clarified accordingly.

**Dr. A. Bijikumari Amma**  
**Joint Commissioner (Law)**  
**(General)**

**N. Thulaseedharan Pillai**  
**Joint Commissioner (General)**

**V.J. Gopakumar**  
**Deputy Commissioner**

To,

M/s. Salisa Educational Solutions & Research Centre (P) Ltd.,  
Thiruvananthapuram.