

**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. *K.J. Valsala Kumari, Joint Commissioner (General), O/o. CCT, Tvpm.*
2. *T.V. Kamala Bai, Joint Commissioner (Law), O/o. CCT, Tvpm.*
3. *S.K. Suchala Kumar, Joint Commissioner (Audit & Inspection), O/o. CCT, Tvpm.*

Sub :- KVAT Act, 2003 - Clarification U/s 94 - Rate of tax on Thotty used for picking fruits, vegetables etc. - Orders issued.

Read :- Application from Sri. Eldho C.P., M/s. E C Engineering Works, Thiruvaniyoor dated Nil.

**ORDER No.C3/25748/12/CT DATED 29/10/2012.**

1. Sri. Eldho C.P., Proprietor, M/s. E C Engineering Works, Thiruvaniyoor has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of the commodity Thotty.

2. The applicant is borne on the rolls of Office of the Commercial Tax Officer, 2<sup>nd</sup> Circle, Perumbavoor and is a manufacturer of aluminium ladder. The applicant makes a commodity called Thotty (Pole). The applicant contends that this item is an agricultural implement manually operated. The purpose of this item is picking mango, coconut, jackfruit etc. from trees. The materials used are PVC pipe, aluminium pipe and arival (two side sharp edged knife). The applicant has requested to clarify the rate of tax of the commodity.

3. The applicant was heard and the contentions raised were examined. The applicant had demonstrated the equipment 'Thotty' before this Authority. The impugned equipment is a combination of PVC pipe and aluminium pipe with a sickle / hook at one end. It is used for plucking fruits, vegetables, coconut leaves etc. It is a hand tool used exclusively in agriculture, horticulture or forestry. Hence the commodity Thotty can be classified under the HSN Code 8201.90.00 of the Customs Tariff Act which is extracted below:

**8201                      HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS,                      PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND                      SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY.**

8201 10 00                      - Spades and shovels  
8201 20 00                      - Forks  
8201 30 00                      - Mattocks, picks, hoes and rakes  
8201 40 00                      - Axes, bill hooks and similar hewing tools  
8201 50 00                      - Secateurs and similar one-handed pruners and shears (including poultry shears)

