

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

Present: Paul Antony.IAS

Sub:- KVAT Act-03-clarification U/s.94 –Application filed by M/s.
Poornam Info Vision (P) Ltd Cochin-clarified orders issued-Reg:

Read:- 1.Application in form No. 24 Dt. 13.10.05
2.hearing Notice No. VC1.49912/05/CT Dt. 02.12.05
3.Letter No. PIV/ADMN/OC-Jan 21. Dt. 16.01.06 from Poornam
Info Vision (P) Ltd,Cochin.

ORDER No.C7.49912/05/CT Dt. 13.03.06

M/s. Poornam Info Vision (P) Ltd Cochin has sought for clarification under section 94 of the KVAT Act 03 on the following.

The applicant firm is a 100 % EOU rendering software and technological support service to various clients from around the world. The firm renders pure technical support and system administration of web services though the professional engineers they employ and the services are rendered through internet and E-mail provided by various lease line providers. The applicant stated that they have no material purchases and are not providing any services to render any marketable/Saleable products and requested to clarify whether they are required to file monthly sales returns or to furnish any other details as required by the CST/VAT rules. It is further requested to clarify whether he is required to comply with any other rules pertaining to VAT.

The authorised representative of the applicant was heard. The contentions of the applicant were examined. The applicant dealer has to take registration under KVAT Act 2003 even if the firm is an export oriented unit and the applicant is liable to comply with the whole provisions related to it.

The point sought for is clarified as above.

Sd/
Commissioner