

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

Present: Paul Antony.IAS

Sub:- Kerala VAT Act 03- Clarification U/s 94-Rate of tax on  
Bathroom Fittings- Clarified orders issued-Reg:

Read:-1.Application in form no.24 Dt. 03.02.06 filed by  
M/s.Deepa Plastics and Polymers, Tsr  
2.Hearing Notice no.C7.7384/06/CT Dt. 01.03.06

**ORDER No.C7.7384/06/CT Dt. 15.03.06**

M/s. Deepa Plastics and Polymers, Trissur has filed an application for clarification under section 94 of the KVAT Act 03, on the rate of tax applicable to bath fittings under VAT.

The applicants are manufacturing bath fittings viz, Plastic flushing cisterns and toilet seats which are used in bathrooms.

The authorised representative of the applicant was heard. The applicant has requested to clarify the rate of tax applicable to certain specified bath room fittings.

As per Sl.No. 101 of SRO no. 82/06 (GO(P) No.4/06/TD Dt. 21.01.06) water supply and sanitary equipments and fittings of every description are taxable @ 12.5 %. Hence plastic flushing cisterns, toilet seats and other bath fittings like valve, mixture etc manufactured by the applicants will fall under RNR category @ 12.5 %. On the other hand, plastic water taps are taxable @ 4 % under entry 99(4) of KVAT Act 03, as amended by KVAT (Amendment) Act, 05.

Sd/  
Commissioner