

**3. PROCEEDINGS OF THE COMMISSIONER, COMEMRCIAL TAXES
THIRUVANANTHAPURAM**

Present:- Sri.Paul Antony.IAS

Sub:- KVAT Act-03- Clarification U/s 94- rate of tax of BOPP
Plastics tape- clarification orders issued- reg:

Read:- 1 Application in Form No. 24 dt. 08.08.05 from Sri.Sajy.T.V,
Managing Director, Royal Packaging, Angamaly, Ernakulam
2. Hearing Notice No.VC1.41312/05/ Dt. 24.10.05

ORDER No.C7.41312/05/DT 17.01.06

M/s. Royal Packaging, Angamaly, Ernakulam has applied for a clarification under section 94 of the KVAT Act 03, on the rate of tax of BOPP self adhesive packing tape which is coming under Heading No. 3919 of Central Excise Tariff code.

When the case was posted for hearing, the applicant did not appear. Hence the application is disposed of on merits.

Plastics tapes and BOPP tapes are packing materials and come under serial No. 174(8) of list A to Entry no. 66 of 3rd schedule to Kerala value Added Tax Act, 2003, as amended by KVAT (Amendment) Act, 2005, taxable @ 4 %.

The point sought for is clarified accordingly.

Sd/
Commissioner