

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

Present: Sri. Paul Antony.IAS

Sub:- KVAT Act 03- clarification U/s. 94 – Rate of tax on plastic crates - clarified orders issued- reg:

Read:- Application in form No.24 dt. 25.02.06 from Nilkamal Plastics Ltd., Kochi.

ORDER No.C7.11021/06/CT Dt. 23..03..06

M/s. Nilkamal Plastics Ltd, Kadavanthra Junction, Kochi has filed an application in Form No.24 on the following.

1. Whether plastic crates are packing materials or not.
2. Whether plastic crates are taxable @ 4 %.

As per Kerala Value Added Tax Act, 03 as amended by KVAT (Amendment) Act, 05, plastic crates are included in Sl. No. 174(1) of list A to entry 66 (ie. industrial inputs and packing materials) of 3rd schedule taxable at 4 %.

Hence it is clarified that plastic crates are packing materials and attract tax @ 4 % under VAT.

Sd/
Commissioner