

30. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM

Present:- Paul Antony.IAS

Sub:- KVAT Act 2003- Clarification U/s. 94- rate of tax- PVC trim profile- Reg:

Ref:- Application from M/s. Tubes and Tubings, Cochin.

ORDER No.C3.10835/07/CT Dt. 18. 05.07

M/s. Tubes & Tubing has preferred a clarification U/s. 94 of KVAT Act seeking clarification on the rate of tax applicable to PVC Trim profile.

The applicant was heard in person. The contentions put forth were that the product in question is a PVC profile which is applied as a corner/side decorative and protective beading along with ceramic tiles on walls, stair case steps etc. The contentions put forth have been examined with reference to the samples of the product produced, and statutory provision.

The product in question “PVC Trim” is without any fabrication is a PVC beading manufactured by PVC extrusion and is used only as a corner/side decorative and protective beeding along with ceramic tiles on the walls, stair case steps only and would be classifiable under PVC profile.

As per entry 99(i)(l)(iii) of schedule III to KVAT Act,2003 PVC profiles with or without hole is taxable @ 4 %. So the commodity “PVC Trim” without any fabrication is classifiable under the entry 99(1)(l)(iii) of 3rd schedule.

The point sought for is clarified accordingly.

Commissioner.