

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

Present: Sri. P.Mara Pandiyan I.A.S

Sub: KVAT Act'03 - Clarification U/s 94 – Application Filed by M/s Fair Marketing Company , Nanthancode, Kowdiar (P.O), Thiruvananthapuram - Clarrifeid orders issued – Reg.

Ref: 1. Application datedt. 20.05.2008

2. Notice No. C3-21000/2008/CT Dtd. 06.09.2008.

ORDER NO. C3 21000/2008/CT Dated. 30.09.2008

(1) M/s Fair Marketing Company , Nanthancode, Kowdiar(P.O), Thiruvananthapuram has preferred an application under section 94 of the KVAT Act 2003, to clarify the rate of tax of various Sponge Scourer , Scrubber and Scouring pad made of abrasive fibre and synthetic sponges, and that of scrubber and Scourer of steel and wool. The above items are meant for cleaning Kitchen Materials. This issue has already been clarified vide clarification No. C7 14345/2006 dtd. 23.05.206 and C3 – 31588/2007/Ct dtd. 29.10.2007.

(2) As such, various Sponge Scrubber and Scouring pads made of abrasive fibre and synthetic sponge used for cleaning kitchen utensils will attract tax @ 12.5% by virtue of entry 103 of 3rd Schedule to the KVAT Act 2003, since the item does not fall under any other entry in the schedules to KVAT Act 2003.

As for Scrubber and Scourer of steel and wool fall under entry 3(8) (1) of the 3rd schedule and hence taxable @ 4%.

The issue raised is clarified accordingly

Commissioner.