

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

Present:Sri. Paul Antony.IAS

Sub:- KVAT Act 03- Clarification U/s. 94-Rate of tax on vacutainer under VAT Clarified orders issued- Reg:

Read:1. Application in form No.24 Dt. 27.10.05, filed by M/s. Becton Dickinson India Ltd, Cochin.

2.Hearing notice No.C7.53997/05/CT Dt. 31.01.06.

ORDER No.C7.53997/05/CT Dt. 23.03.06

M/s. Becton Dickinson India Ltd, Cochin has applied for clarification under section 94 of KVAT Act 03, on the rate of tax applicable on the sale of Vacutainer under VAT.

The applicant is a dealer in syringes and needles. One of the items dealt with by them is vacutainer system. It consists of a sterile tamper proof single use needle and another evacuated tube supplied along with it.

The authorised representative of the applicant was heard. The contention of the applicant is that vacutainer system is syringe and it is taxable @ 4 % as per entry 36(18) of 3rd schedule.

The contention of the applicant was analysed. As per entry 36(18) of the 3rd schedule to KVAT Act 03, as amended by KVAT (Amendment) Act 05, syringes with or without needles (HSN 9018.31.00) are taxable @ 4 %. As per the Central Excise Tariff Act 1985, all kinds of syringes with or without needles will fall under the HSN 9018.31.00. So vacutainer system being syringes will rightly come under HSN 9018.31.00 and is taxable @ 4 %, under entry 36(18) of the 3rd schedule to KVAT Act. 03.

The point sought for is clarified accordingly.

Sd/
Commissioner