

**32. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES  
THIRUVANANTHAPURAM  
Present:- Sri.Paul Antony.IAS**

Sub:- KVAT Act 2003- Clarification U/s.94- rate of tax – paddy seeds, maize seeds,jowar seeds- taxable or not- Reg:

Read:- 1.Application dt. 01.03.07 of Kerala Agro Seeds, Kalady  
2.Posting Notice Dt. 19.04.07

**ORDER No.C3.9842/07/DT. 25.05.07**

M/s. Kerala Agro Seeds, Kalady has preferred an application U/s. 94 of KVAT Act requesting to clarify as to whether Paddy seeds, Maize seeds, Jowar seeds and Manure seeds are taxable under KVAT Act, 2003.

The applicant was given an opportunity of being heard, but the party was absent and hence the case is disposed on merits. The issue raised has been examined in detail.

In the case of cereals like Paddy, Maize and Jowar the item itself is a seed. As per entry 12(9), 12(4) and 12(7) of the 1<sup>st</sup> schedule to KVAT Act 2003, Paddy, maize and Jowar are exempted commodities.

Manure seeds are vegetable seeds and are classifiable under entry 44(7) of 1<sup>st</sup> schedule read as “other fruits and vegetable seeds for planting or sowing”, which is also an exempted item.

The points sought for are clarified accordingly.

**Commissioner**