

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

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

Sub: KVAT Act 2003- Clarification U/s 94-Rate of tax-Sun Controlled Polyester film and PVC Sticker –reg

Read: Application put in by M/s George & Sons, Kochi. Dtd.08.04.2008

**ORDER NO. C3- 16442/2008/CT Dtd.13.08.2008**

1.M/s George & Sons , Kochi has preferred an application U/s 94 of KVAT Act.03 requesting to clarify the Entry No., Schedule No., HSN Code and the Rate of tax of the following items.

1. Sun controlled Polyester Film
2. PVC Sticker

The applicant was given an opportunity of being heard on 19.07.2008 and the issues raised were examined with reference to the relevant statutory provisions.

2. Flexible Sun Controlled Film is covered by eight digit HSN 3920.69.22 as per the Schedule to the Customs Tariff Act. Since the 4 digit HSN 3920 forms entry 60 of list A of the 3<sup>rd</sup> Schedule to the KAVT Act , Flexible sun controlled film will squarely fall in the above entry and hence taxable @ 4%

3.The HSN for PVC Stickers is 3919.90.10 and hence included in Entry 138 (2) of list A of the 3<sup>rd</sup> schedule to the KVAT Act.' 03 and taxable @ 4%

The issue raised is clarified accordingly

Commissioner.