

**DEPARTMENT OF COMMERCIAL TAXES, KERALA**  
**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION**  
**U/S.94 OF THE KERALA VALUE ADDED TAX ACT, 2003.**

Members present are:

1. K.M. Althaf, Joint Commissioner (Audit & Inspection), O/o CCT, Tvpm.  
[Formerly Deputy Commissioner (Intelligence), Tvpm]
2. R. Rajasekharan Nair, Deputy Commissioner (Intelligence), O/o. DC (Int),Tvpm.  
[Formerly Deputy Commissioner (Audit & Inspection), O/o CCT, Tvpm]
3. A. Asok Kumar, Deputy Commissioner (Internal Audit), O/o.CCT, Tvpm.

Sub: KVAT Act, 2003 – Clarification U/s.94 – Rate of tax of N. Butanol - Orders Issued.

Ref: Application from M/s. Cochin Petromins P. Ltd., Kochi dated 5/8/2009.

**ORDER No.C3/33795/09/CT DATED 30/3/2010.**

1. M/s Cochin Petromins P. Ltd., Kochi has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of the commodity N. Butanol or Normal Isobutyl Alcohol.

2. The applicant was heard and the contentions raised were examined.

3. N.Butanol is seen to be with chemical structure  $C_4H_9OH$  which is a primary alcohol. The commodity is having no specific Entry in any of the Schedules to the Kerala Value Added Tax Act, 2003 and will not come under the Entry of KGST Schedules also. Hence the commodity would come under RNR and is taxable at 12.5% vide Entry 103 of SRO No. 82/2006.

The issues raised above are clarified accordingly

Sd/-  
K.M.Althaf  
Joint Commissioner (A&I)  
O/o CCT  
[Formerly DC(Int)Tvpm]

Sd/-  
R.Rajasekharan Nair  
Deputy Commissioner (Int)  
O/o DC(I) Tvpm  
[Formerly DC(A&I)Tvpm]

A.Asok Kumar  
Deputy Commissioner (IA)  
O/o CCT

To

M/s. Cochin Petromins P. Ltd.,  
IV/147 A, Devikripa,  
FACT Road, North Kalamassery,  
Kochi – 683 104.