

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

Sub:- KVAT Act 2003- Clarification U/s.94- rate of tax -
Sodium Tri Ploy Phosphate- clarified – orders issued- Reg:
Read:- Application dt. 01.03.07 of M/s Maliakkal Industries
Enterprises, Kochi

Order No. C3. 9457/07/CT Dated 25.5.2007

M/s. Maliakkal Industries enterprises, Kochi has preferred an application under section 94 of KVAT Act, 2003 seeking clarification on the rate of tax applicable to Sodium Tri Polyphosphate (STPP) with HSN Code 2835.31.00.

The applicant was heard in person. The contentions put forth were that this product is mainly used for cleaning purpose in industry and so is an industrial input entitled to be classified among industrial raw materials. The contentions were examined in detail.

Admittedly the product in question is mainly used for cleaning purpose. Therefore it cannot be treated as an exclusive industrial input. Moreover, the item is not specifically mentioned in any schedules to KVAT Act. As per sub-section (1)(d) of section 6 of the said Act, goods which are not covered by any specific entry in any of the schedules or under the list of commodities mentioned in section 6(1)(a) of the Act are taxable at 12.5%. Government has notified the list of goods coming under 12.5% category as per SRO 82/06. In the absence of specific entry the product is liable to be classifiable under the residual entry 103 of SRO 82/2006

The point sought for is clarified accordingly.

Commissioner.