

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

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

Sub: KVAT Act'03 - Clarification U/s 94 – Application Filed by M/s Star Bottles & Glassware Store, Thrissur – Clarification orders issued – Reg.

Ref: 1. Application in Form 24 dt. 01.07.2008  
2. Notice No. C3-26401/2008 dtd. 11. 07.2008

**ORDER NO. C3. 26401/2008 Dtd.17.10.2008**

In the application read as 1<sup>st</sup> paper above, M/s Star Bottles & Glassware Store, Thrissur has requested for a clarification U/s 94 of the KVAT Act '03 ,as to the VAT rate of the following items:

1. Synthetic Perfumery Compound	3302.90.11
2. Synthetic & Natural Essential Oils - Clove Oil Rectified	3301.29.18
3. Aromatic Chemicals – Diethyl Phthalate	2917.39.90
Yara Yara	2909.20.00
4. Flavours	3302.10.10
5. Hunky Perfumes	3303.00.40
6. Food Preservative Liquid	2942.00.90

Authorised representative of the applicant was heard. The applicant requested to classify the above mentioned items under 4% category.

The following items in respect of which classification has sought will fall under 3<sup>rd</sup> schedule @ 4%

<b>Sl.No.</b>	<b>Item</b>	<b>HSN Code</b>	<b>Entry No. In 3rd Schedule</b>
1	Synthetic Perfumery Compound	3302.90.11	Sl. No. 91 A of List A
2	Flavours	3202.10.10	Sl. No. 91 A of List A
3	Yara Yara	2909.20.00	Sl.No.54(2) of List A
4	Clove Oil	3301.29.18	Entry No. 78 A (5)(b)

The following items in respect of which classification has sought will fall under 12.5% category, since they are not included in any of the Schedules to the KVAT Act.'03.

<b>Sl.No.</b>	<b>Item</b>	<b>HSN Code</b>	<b>Entry No. in SRO 82/2006</b>
1	Hanky Perfumes	3303.00.40	25 (7) (a)
2	Diethyl Phthalate	2917.39.90	103
3	Food Preservative Liquid	2942.00.90	103

The point sought for is clarified as above

Commissioner