

36. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM

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

Sub: KVAT Act'03 - Clarification U/s 94 – Rate of tax- Pebbles and Rubbles –Clarified orders issued - Reg.

Ref: Application in form 24, put in by Sri.K.K.Thankachan, Thankachan & Co., Tax Consultants, Toms Park, Perumbavur dtd.05.02.2008.

ORDER NO. C3-5723/08 Dtd. 22.10.2008

(1) Sri. K.K.Thankachan, Thankachan & Co., Tax Consultants, Toms Park, Perumbavur has preferred an application for Clarification U/s 94 of the KVAT Act, seeking clarification on the rate of tax applicable to 'Pebbles and Rubbles' .The applicant was heard on 02.04.2008 in person by my predecessor in office and contentions raised were examined in detail.

(2) As per entry 97 of 3rd schedule , pebbles , rubbles, gravels or crushed stone except granite metals produced with the aid of crushing machine attract tax @ 4 %.

The issue raised is clarified accordingly

Commisioner.