

**37. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM**

PRESENT SRI.PAUL ANTONY. I.A.S.

Sub:- KVAT Act 2003 – Clarification u/s 94 – Rate of tax on certain Handloom items –Clarified Orders issued – Reg.

Read:- 1. Application in Form No. 24 Dated 17.01.06 from The Tamilnadu Handloom Weaver's Co-Operative Society Ltd., Coimbatore.
2. Hearing Notice No. C7.3104/06/CT Dated 03.02.2006.

ORDER NO.C7-3104/06/CT Dated 04.04.2006.

M/s. Tamilnadu Handloom Weavers Co-operative Society Ltd., Coimbatore has sought for clarification u/s 94 of the KVAT Act 03 on the rate of tax applicable to the following Handloom items.

1. Bedsheet
2. Pillow cover
3. Towels
4. Napkins
5. Mosquito Net.

Sri.D.Soundararajan, the Authorised Representative of the applicant was heard. The applicant wants clarification on the taxability of handloom made articles like,, Bedsheets, Pillowcover, Towels and Napkins.

All the items in respect of which clarification has sought fall under sl.No.10 of the 3rd schedule to KVAT Act 03, as amended by KVAT (Amendment) Act 2005, @ 4% as follows.

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|-----------------|---------------------------|
| 1. Bed sheet | Sl.No. 10(2)(b) |
| 2. Pillow cover | Sl.No. 10(2)(e)(ii) &(vi) |
| 3. Towels | Sl.No. 10(2)(e)(iv) & (v) |
| 4. Napkins | Sl.No.10(2)(e)(i) |
| 5. Mosquito net | Sl.No.10(4) |

The point sought for is clarified as above.

Sd/
Commissioner.