

**37.** 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 – Ladies bags and purses made of coated cotton fabrics – Clarified orders issued- Reg.

Ref: 1. Application put in by Sri. Shaheer.V.K, Prop.Twings Bag House, Koodali (P.O), Kannur in Form 24 dt. 22.07.2008.  
2. Notice No. C3-29279/08. Dtd.25.09.2008.

**ORDER NO. C3-29279/08 Dt.17.10.2008**

Sri. Shaheer.V.K, Prop.Twings Bag House, Koodali (P.O),Kannur has filed an application for Clarification U/s 94 of the KVAT Act, seeking clarification on the rate of tax of ladies bags and purses made of coated cotton fabrics.

The applicant was given an opportunity to being heard and contentions raised were examined in detail with reference to the statutory provisions.

Ladies bags and purses made of coated cotton fabrics have not been specifically mentioned in any of the schedules to KVAT Act'03. Hence the item will rightly fall under 12.5% by virtue of the entry 103 of the SRO 82/2006.

The issue raised is clarified accordingly

Commissioner