

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

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

Sub:- KVAT Act 2003 - Clarification u/s 94 – Application filed M/s.
Concord Enterprises, Cochin – Clarified Orders issued – Reg.

Read:- Application in Form No. 24 Dated 18.01.06.

ORDER NO. C7-4208/06/CT Dated 04.04.2006.

M/s. Concord Enterprises, Cochin has filed an application for clarification u/s 94 of the KVAT Act 2003 on the following.

The applicant has requested to clarify whether the rate of tax of 4% collected by the applicant on certain items dealt by them.

The request of the applicant has been analysed. The rate of tax applicable to the items mentioned by the applicant was verified with different schedules to KVAT Act 2003 as amended by KVAT (Amendment) Act 2005. As such, all the above items are taxable @ 4% except Hinges.

The rates of tax applicable to the items are detailed below:-

Sl. No.	Item	Rate of tax	Entry No.	Schedule No.
1	Materials made of Alloy & metals (ferrous and Non Ferrous)	4	43	3
2	Aluminium Artciles	4	3(1)	3
3	Brass articles like pad locks etc.	4	82(1)	3
4	Cutters (tools)	4	129(9)	3
5	Filing Cabinet, Paper trays and similar office/desk equipments of Base metal.	4	123(17)	3
6	Iron & Steel articles like Drawer slides,	4	3(8)	3

	wardrobes fittings, window fittings			
6A	Hinges	12.5	RNR	
7	IT products like computer systems & peripherals	4	69(22)	3
7A	Computer Accessories	4	69(24)	3
8	Padlocks	4	82(1)	3
8A	Locks (other)	4	82(8)	3
8B	Keys	4	82(7)	3
9	Nickel articles like glass shelf support spring clip etc.	4	3(9)(c)	3
10	Utensils made of Aluminium, Iron, Steel and other alloys and plastic	4	137(1) to 12	3
11	Nut bolt and fastners	4	3(8)(h)	3

The point sought for is clarified as above.

Sd/
Commissioner.