

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 analyzed. 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 rate 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 , wardrobes fittings, window fittings	4	3(8)	3
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.

Commissioner.

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THIRUVANANTHAPURAM

Present:-.Paul Antony. IAS

Sub:- KVAT Act 03- Clarification U/s. 94- Rate of tax on Drawer slides-
rectification of mistake U/s. 66- Orders issued – Reg:

Read:- Order No.C7.4208/06/CT Dt. 04.04.06

ORDER No.C7.40823/06/CT Dt. 30.11.06

As per order cited above, vide Sl.No. 6, Drawer slides were clarified as an item taxable @ 4 % falling under entry 3(8) of the 3rd schedule to KVAT Act 03.

On a further scrutiny of the matter, it is found that the item will fall under HSN 9403 and will come under the entry 45 of SRO 82/06 under the heading furniture, taxable @ 12.5 %.

Hence order No.C7.4208/06/CT Dt. 04.04.06 stands modified to the above extent, U/s. 66 of the KVAT Act, 2003.

Commissioner.