

**39. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,  
THIRUVANANTHAPURAM**

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

Sub:- KGST Act'1963 - Clarification u/s 59 – Eligibility of concessional rate as per SRO.No.1091 /99 - Clarified orders issued – Reg.

Ref:- 1. Application in Form 31D filed by M/s.Arums Compugraphics, Pallimukku, Ernakulam

2. Hearing Notice No. C3-41380/2008/CT. Dtd.13.10.2008.

**ORDER No. C3.41380/08/CT Dtd:10.12.2008**

(1) M/s.Arums Compugraphics, Pallimukku, Ernakulam has filed an application for clarification under section 59 of the KGST Act seeking the eligibility of the applicant to purchase Photographic Processing Machine under concessional rate as per SRO.1091/1999.

(2) The applicant was given an opportunity to being heard on 15.11.2008 and the matter has been examined in detail with reference to the statutory provisions. After the introduction of KVAT Act with effect from 01.04.2005, as per SRO.320/2005, all the notifications giving effect to reductions, exemptions etc. under the KGST Act have been withdrawn. So if the purchase of the machinery is after 01.04.2005, the concessional rate available as per SRO.1091/99 will not be permissible.

*The points sought for clarification are clarified as above.*

COMMISSIONER