

**DEPARTMENT OF COMMERCIAL TAXES, KERALA**  
**PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION**  
**U/s.94 OF THE KERALA VALUE ADDED TAX ACT, 2003.**

***Members present are:***

***1. T.V. Kamala Bai.***  
***Joint Commissioner (Law),***  
***Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.***

***2. Suchala Kumar. S.K.***  
***Joint Commissioner (General),***  
***Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.***

***3. C. Lalappan.***  
***Joint Commissioner (Audit & Inspection),***  
***Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.***

Sub : KVAT Act, 2003 – Clarification U/s 94 – Rate of tax of Manikins -  
Orders issued.

Read : Application from M/s. Young Brothers, Kochi dtd. 3/12/2012.

**ORDER No.C3/39499/12/CT DATED 26/11/2013.**

1. M/s. Young Brothers, Edappally, Kochi has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of Manikins.

2. The applicant is registered under the Kerala Value Added Tax Act, 2003 borne on the rolls of Office of the Commercial Tax Officer, 1st Circle, Kalamassery. The applicant is dealing in anatomy models, stimulators and charts which are used as healthcare educational material. The applicant is getting most of the materials as stock transfer from their Head Office at West Bengal. Certain items are purchased inter-state also. The applicant has requested to clarify the rate of tax of the following items:

- i. Skills Training : Injection, Catheterization, Wounds Bandaging, Blood Pressure Simulators, Suture Practice etc.
- ii. Patient care manikin : Nursing Skills Manikins, Child Birth Manikins, Pregnancy & New Born care etc.
- iii. Emergency Simulation Manikins : Advanced life support Manikins, Rescue Manikins, Basic Life Support Manikins, CPR Manikins & Anatomy Models.

3. The authorised representative of the applicant was heard in the matter and the contentions raised were examined.

4. The applicant has produced a copy of the Bill of Entry with respect to Anatomy models, Female catheterization and Manikins which are meant for instructional purpose. The HSN Code mentioned therein is 9023.00.90. The Customs Tariff Act Item 9023 is extracted hereunder:

**9023**                    **INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES**

9023 00                - Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses :

9023 00 10            --- Teaching aids

9023 00 90            --- Other

5. The four digit HSN Code 9023 appears in Entry 5(4) of the First Schedule to the Kerala Value Added Tax Act, 2003. As such, it is clarified that the commodity Manikins with HSN Code 9023.00.90 used for demonstrational purposes in medical education is exempted from Value Added Tax by virtue of Entry 5(4) of the First Schedule to the Kerala Value Added Tax Act, 2003.

The issues raised above are clarified accordingly.

**T.V. Kamala Bai**  
**Joint Commissioner (Law)**

**Suchala Kumar. S.K**  
**Joint Commissioner (General)**

**C. Lalappan**  
**Joint Commissioner (A&I)**

To,

Sri. Geevarghese P.K.  
Advocate,  
KDPIA Centre,  
Development Plot P.O.,  
S. Kalamassery – 683 104.