

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

Present:- Paul Antony.IAS

Sub:- KVAT Act 2003- Clarification U/s.94- rate of tax- Resin
Bonded Bamboo Mats- Reg:

Read:- Application put in by La-Bel Sales Corporation, Kochi

ORDER No.C3.53289/06/Dt. 03.07.07

M/s. La-Bel Sales Corporation, Kochi has preferred an application U/s. 94 of KVAT Act requesting to clarify the rate of tax applicable to “Resin Bonded Bamboo Mats”

As per entry 40(6) of 1st schedule to KVAT Act all products of bamboo are exempted. Therefore being a bamboo product commodity “Resin Bonded Bamboo Mats” is classifiable under entry 40(6) of 1st schedule to KVAT Act and so no tax is leviable on the commodity.

The point sought for is clarified accordingly.

Sd/-

Commissioner