

**4. PROCEEDINGS OF THE COMMISSIONER, COMEMRCIAL TAXES
THIRUVANANTHAPURAM**

Present:- Sri.Paul Antony.IAS

Sub:- KVAT Act- 03- Clarification U/s. 94- Rate of tax of plastic pipe fittings and PVC Ball valve-clarified ordes issued- Reg:

Read:- 1. Application in Form No. 24 Dt. 18.05.05 from carris Pipes and Tubes (P) LTd, Akanad, Ernakulam.
2. Posting Notice No.VC1.26854/05/DT. 08.06.05.

ORER NO.C7.26854/5/CT Dt. 18.01.06

M/s. Carris Pipes and Tubes (P) Ltd, Akanadu, Kochi has applied for clarification under section 94 of the KVAT Act,03 on the rate of tax of plastic pipe fittings and PVC Ball Valve.

The clarification sought is regarding the rate of tax on tubes, pipes, hoses and fittings of plastic and PVC with HSN Code 3917 and 3917.40.00.

As per Kerala Value Added Tax Act, 2003 as amended by KVAT (Amendment) Act, 05, pipes and pipe fittings of all varieties including G.I.Pipes, C.I.Pipes, ductile pipes, hose pipe and PVC etc are taxable at the rate of 4 % vide entry No. 99 of 3rd schedule. HSN Code 3917 is assigned to item pipes of plastic under entry no. 99(1)(a) and 3917.40.00 to item pipefittings of plastic under entry No. 99(2). At the same time PVC Ball Value attracts tax @12.5% under RNR category.

The point sought for is clarified accordingly.

Sd/
Commissioner