

40. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM

Present:- Paul Antony.IAS

Sub:- KVAT Act 2003- Clarification U/s. 94- Computer Software License
in paper form (Paper License)- Reg:

Read:- Application put in by Infocalix Technologies Pvt Ltd,
Thiruvananthapuram

ORDER No.C3.9317/07/DT. 25.07.07

M/s. Infocalix Technologies Pvt Ltd, Thiruvananthapuram has preferred an application U/s.94 of KVAT Act 2003 seeking clarification on the rate of tax for Computer Software License in paper form (Paper license)

The applicant was given an opportunity of being heard. The contentions put forth were examined with reference to relevant statutory provisions.

As per entry 68 of schedule III to KVAT Act "Intangible goods like copy right, patent and R.E.P Licence " are taxable @ 4 %. Since the item software paper license is an item in par with other item mentioned in the said entry, it is classifiable under entry 68(4) of III schedule and is therefore taxable @ 4 %.

The point sought for is clarified accordingly

ORDER No.C3.31727/07/DT.25..09..07

M/s. Redington India Ltd, Ernakulam has preferred an application U/s.94 of KVAT Act seeking clarification on rate of tax of Software paper license and whether input tax is available against purchases of these licenses locally.

The applicant was given an opportunity of being heard and issues raised were examined.

The rate of tax of Computer software paper license has been clarified vide order No.C3.9317/07 dt. 25..07..07 as coming under entry 68 of 3rd schedule to KVAT Act taxable at 4 %. So a further clarification is not warranted.

As regard to input tax credit issue, the same cannot be taken up U/s. 94 at KVAT Act for the purpose of issuing clarification.

The application is disposed as declined.

Commissioner.