

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

**2. T.K. Ziavudeen**  
***Joint Commissioner (General),***  
***Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.***

**3. V.J. Gopakumar.**  
***Deputy Commissioner (General),***  
***Office of the Commissioner of Commercial Taxes, Thiruvananthapuram.***

Sub : KVAT Act, 2003 – Clarification U/s 94 – Rate of tax of agricultural and municipal waste conversion devices – Orders issued.  
Read : Application from Smt. Susmitha. S, Palakkad dtd. 31/12/2014.

**ORDER No.C3/408/15/CT DATED 30/4/2015.**

1. Smt. Susmitha. S, Palakkad has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003 seeking clarification on the rate of tax of agricultural and municipal waste conversion devices.

2. The applicant is proposing to manufacture agricultural and municipal waste conversion devices (Incinerator). The applicant has requested to clarify the rate of tax of the commodity.

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

4. Entry 86A of the Third Schedule to the Kerala Value Added Tax Act, 2003 reads:

**86A    *Municipal Solid Waste Management Equipment and Plant***

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5. As such, it is clarified that incinerators which are exclusively used for treating municipal solid waste would be taxable at the rate of 5% by virtue of Entry 86A of the Third Schedule to the Kerala Value Added Tax Act, 2003.

The issues raised above are clarified accordingly.

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

**T.K. Ziavudeen**  
**Joint Commissioner (General)**

**V.J. Gopakumar**  
**Deputy Commissioner (General)**

To,

Sri. Mohandas.V.  
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