

**41. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES  
THIRUVANANTHAPURAM**

Present:- Paul Antony. IAS

Sub:- KVAT Act -03- Clarification U/s. 94-Application filed by M/s. Viji Musics  
Kochi- Clarified orders issued- Reg:

Read:- 1 Application in Form No. 24 Dt. 19.05.05  
2.Hearing Notice no.C7.26848/05/CT Dt. 05.04.06.

**ORDER No. C7.26848/05/CT DT. 25.04.06**

M/s. Viji Musics, Kochi 31 has filed an application for clarification under section 94 of KVAT Act 03 with regard to the rate of tax on the following items.

1. Recorded Audio Cassettes.
2. Recorded CDs
3. Recorded VCDs
4. Recorded DVDs

Sri.Joseph Jerard Samson Rodrigues Advocate and Authorised Representative of the applicant was heard. Prepared unrecorded media for sound recording including prerecorded and recorded audio and video cassettes, audio and video magnetic tapes, floppy disks, CDs, CDRs, writable and rewritable other than photographic and cinematographic goods are taxable @ 4 % under entry 69(4) of 3<sup>rd</sup> schedule to KVAT Act 03, as amended by KVAT (Amendment) Act 05.

Hence it is clarified that recorded Audit Cassettes, Recorded CDs, VCDs and DVDs will fall under entry 69(4) of 3<sup>rd</sup> schedule attracting tax @ 4 %.

Sd/  
Commissioner