

**41. PROCEEDINGS OF THE COMMISSIONER COMMERCIAL
TAXES, THIRUVANANTHAPURAM
Present:- Paul Antony.IAS**

Sub:- KVAT Act 2003- Clarification U/s. 94- rate of tax –
'Plastic mat' orders issued –Reg:

Read:- Application put in by Mrs. Reena Preman, Sabari
Plastics- Vatakara.

ORDER No.C3.26423/07/CT..26..09..07

M/s. Sabari Plastics, Vatakara has preferred an application U/s. 94 of KVAT Act seeking clarification on the rate of tax applicable to 'Plastic mat'

The applicant was heard in person and the contentions raised were examined.

As per KVAT Act goods not covered under clause(a) and (c) of sub-section (1) of section 6 would attract tax @ 12.5% as per clause (d) of sub-section (1) of section 6 'Plastic mat" is not covered under any of the above clauses and so has to be classified under 12.5% category vide section 6(1)(d) of the said Act. Government have notified the list of goods coming under 12.5% category as per SRO 82/06 and so the 'Plastic Mat" would cover under entry 103 of SRO 82/06 and would fetch tax @ 12.5%.

The point sought for is clarified accordingly.

Commissioner