

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

Sub:- KVAT Act 03- Clarification U/s.94 – Rate of tax on GI or MS cable Trays and MS Cable duct doors-clarified orders issued-Reg:  
Read:- 1.Application in Form No.24 Dt. 03.03.06 filed by M/s.  
Enjays Engg .Kochi

ORDER No.C7.11018/06/CT Dt. 02..08..07

M/s. Enjays Engineering, Kochi has filed an application for clarification U/s. 94 of KVATA ct 03 to clarify the rate of tax on the following items:

- (i) GI or MS Cable Trays
- (ii) MS Cables Duct Doors

The Authorised Representative of the applicant was heard. The applicant is a manufacturing unit and are interalia, manufacturing GI or MS Cable Trays and MS Cables Duct Doors which are being used to complete electrical installations and the items are manufactured using GI and MS sheets. According to the applicant the said items are classifiable under 4% category The contentions of the applicant were examined in detail with reference to statutory provisions.

The commodities in question are used to complete electrical installations. Admittedly they are not specifically mentioned in any of the schedules under the Act. Electrical items like cables fall under entry 65 of schedule 3 and transformers under entry 132, transmission tower under entry 133. But these items are very specific and fall under specific HSN Codes which do not take in the items in respect of which clarification is sought.

Entry 3(8) of the 3<sup>rd</sup> schedule also covers only items made of iron wires and structures under which the commodities in question will not fall. Thus GI or MS cables Trays and MS Cables Duct doors do not find a place in 3<sup>rd</sup> schedule or in any other schedules to KVAT Act 2003.

Goods which do not find a place in any schedules to KVAT Act 2003 and those which are specifically mentioned in clause (a) to section 6(1), will attract tax liability at 12.5% under clause (d) to sub section (1) of section 6 of the said Act. Government have notified the list of goods taxable under the said clause as per SRO 82/2006 and for the reasons discussed above GI or MS cables Trays and MS Cables Duct doors are classifiable under entry 103 of SRO 82/2006.

The points raised are clarified accordingly.

Commissioner